

Hearing Date and Time: October 23, 2019 at 10:00 a.m. (Eastern Time)  
Response Deadline: September 30, 2019 at 4:00 p.m. (Eastern Time)

**THIS OMNIBUS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF THE DEBTORS' EIGHTH OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO DETERMINE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION, AND/OR THE EXHIBIT ATTACHED THERETO, TO DETERMINE WHETHER THIS OMNIBUS OBJECTION AFFECTS THEIR CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT  
DEBTORS' COUNSEL, KYLE J. TUMSUDEN, ESQ., AT (212) 735-4600.**

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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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**In re** : **Chapter 11**  
:  
**SEARS HOLDINGS CORPORATION, et al.** : **Case No. 18-23538 (RDD)**  
:  
**Debtors.<sup>1</sup>** : **(Jointly Administered)**  
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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innoval Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears, Roebuck de Puerto Rico, Inc.) (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation) (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

**NOTICE OF HEARING ON DEBTORS' EIGHTH  
OMNIBUS OBJECTION TO PROOFS OF CLAIM (DUPLICATE CLAIMS)**

**PLEASE TAKE NOTICE** that, on September 9, 2019, Sears Holdings Corporation and certain of its affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”) filed the *Debtors’ Eighth Omnibus Objection to Proofs of Claim (Duplicate Claims)* (the “**Objection**”) with the United States Bankruptcy Court for the Southern District of New York (the “**Bankruptcy Court**”).

**PLEASE TAKE FURTHER NOTICE** that the Objection requests that the Bankruptcy Court disallow and expunge, in full or in part, one or more proofs of claim listed on **Exhibit A** annexed to this Notice (the “**Proofs of Claim**” or “**Claims**”), on the ground(s) that such Claim(s) are duplicative of one or more claim(s) asserted against the Debtors in these chapter 11 cases, as identified on **Exhibit A**. **Any Claim that the Bankruptcy Court disallows and expunges will be treated as if it had not been filed and the holder of such Claim will not be entitled to any distribution on account thereof.**

**PLEASE TAKE FURTHER NOTICE** that the *Court-Ordered Claims Hearing Procedures* (the “**Claims Hearing Procedures**”), annexed to this Notice as **Exhibit B**, shall apply and govern the Objection. The Claims Hearing Procedures provide for certain mandatory actions by claimants (each, a “**Claimant**” and collectively, the “**Claimants**”) within certain time periods. Therefore, please review the Claims Hearing Procedures carefully. Failure to comply with the Claims Hearing Procedures may result in the disallowance and expungement of a Proof of Claim without further notice to the applicable Claimant(s).

**PLEASE TAKE FURTHER NOTICE** that, if Claimant does NOT oppose the disallowance and expungement of its applicable Claim(s), then Claimant does NOT need to file a written response (the “**Response**”) to the Objection and Claimant does NOT need to appear at the Hearing (as defined herein).

**PLEASE TAKE FURTHER NOTICE** that, if Claimant DOES oppose the disallowance and expungement of its applicable Claim(s), then Claimant MUST file with the Bankruptcy Court and serve on the parties listed below a Response to the Objection, so as to be filed and received by no later than **September 30, 2019, at 4:00 p.m. (Prevailing Eastern Time)** (the “**Response Deadline**”).

**PLEASE TAKE FURTHER NOTICE** that Response(s) to the Objection, if any, must contain, at a minimum, the following: (i) a caption setting forth the name of the Bankruptcy Court, the names of the Debtors, the case number and the title of the Objection to which the Response is directed; (ii) the name of the Claimant and description of the basis for the amount of the Claim; (iii) a concise statement setting forth the reasons why the Claim should not be disallowed and expunged for the reasons set forth in the Objection, including, but not limited to, the specific factual and legal bases upon which Claimant will rely in opposing the Objection; (iv) all documentation or other evidence of the Claim, to the extent not included with the Proof of Claim previously filed with the Bankruptcy Court, upon which Claimant will rely in opposing the Objection; (v) the address(es) to which the Debtors must return any reply to Claimant’s Response, if different from that presented in the applicable Proof of Claim; and (vi) the name, address, and telephone number of the person (which may be Claimant or Claimant’s designated legal representative) possessing ultimate authority to reconcile, settle, or otherwise resolve the Claim on Claimant’s behalf.

**PLEASE TAKE FURTHER NOTICE** that the Bankruptcy Court will consider a Response only if the Response is timely filed, served, and received. A Response will be deemed timely filed, served, and received only if the original Response is actually received on or before the Response Deadline by (i) the chambers of the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, White Plains, New York 10601; (ii) Weil, Gotshal, & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Ray C. Schrock, Esq., Jacqueline Marcus, Esq., Garrett A. Fail, Esq., and Sunny Singh, Esq.), attorneys for the Debtors; and (iii) Akin Gump Strauss Hauer & Feld LLP, One Bryant Park, New York, New York 10036 (Attn: Philip C. Dublin, Esq., Ira Dizengoff, Esq., and Sara Lynne Brauner, Esq.), attorneys for the Official Committee of Unsecured Creditors appointed in these cases.

**PLEASE TAKE FURTHER NOTICE** that, except as otherwise permitted under the Claims Hearing Procedures, a hearing to consider the Objection will be held before the Honorable Robert D. Drain, United States Bankruptcy Judge, at the United States Bankruptcy Court for the Southern District of New York, 300 Quarropas Street, White Plains, New York 10601, on **October 23, 2019, at 10:00 a.m. (Prevailing Eastern Time)** (the “**Hearing**”). If Claimant files a Response to the Objection, Claimant should plan to appear at the Hearing. The Debtors, however, reserve the right to continue the Hearing on the Objection with respect to the Claim(s) that are the subject of such Response.

**PLEASE TAKE FURTHER NOTICE** that, if the Bankruptcy Court does NOT disallow and expunge the Claims listed on **Exhibit A**, the Debtors retain the right to object on other grounds to the Claim(s) (or to any other Claim(s) Claimant may have filed) at a later date. Claimant will receive a separate notice of any such objection(s).

**PLEASE TAKE FURTHER NOTICE** that Claimant may participate in the Hearing telephonically, provided Claimant complies with the Bankruptcy Court’s instructions (including, without limitation, providing prior written notice to counsel for the Debtors and any statutory committee), which can be found on the Bankruptcy Court’s website at [www.nysb.uscourts.gov](http://www.nysb.uscourts.gov).

**PLEASE TAKE FURTHER NOTICE** that, if any Claimant wishes to view the complete Objection, such Claimant can do so for free at <https://restructuring.primeclerk.com/sears>. **Claimants should not contact the Clerk of the Bankruptcy Court to discuss the merits of their Claims(s).**

Dated: September 9, 2019  
New York, New York

*/s/ Garrett A. Fail*

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Jacqueline Marcus  
Garrett A. Fail  
Sunny Singh  
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New York, New York 10153  
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*Attorneys for Debtors  
and Debtors in Possession*

**Exhibit A**

**Duplicate Claims**

Ref #	Name of Claimant	Claims to be Disallowed							Surviving Claims										
		Claim No. to be Disallowed *	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount **	Asserted Administrative Priority Claim Amount **	Asserted Secured Claim Amount **	Asserted Priority Claim Amount **	Asserted General Unsecured Claim Amount **	Asserted Total Claim Amount **	Name of Claimant	Surviving Claim No. *	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount **	Asserted Administrative Priority Claim Amount **	Asserted Secured Claim Amount **	Asserted Priority Claim Amount **	Asserted General Unsecured Claim Amount **	Asserted Total Claim Amount **	
1.	A-1 Fixit Shop	5147	Sears Holdings Corporation				\$612.68		\$612.68	A-1 Fixit Shop	11466	Sears Holdings Corporation				\$612.68		\$612.68	
2.	Action Packaged, Inc.	5691	Sears Holdings Corporation	\$60,415.90					\$60,415.90	Action Packaged, Inc.	5807	Sears Holdings Corporation	\$60,415.90					\$60,415.90	
3.	Adams, Benji L.	3054	Sears, Roebuck and Co.			\$11,671.90			\$11,671.90	Adams, Benji L.	4256	Sears, Roebuck and Co.				\$11,671.90		\$11,671.90	
4.	Advanced Merchandising Industry Co.,Limited	10022	Sears Holdings Corporation			\$172,953.36			\$172,953.36	Advanced Merchandising Industry Co.,Limited	10492	Sears Holdings Corporation				\$172,953.36		\$172,953.36	
5.	Aireco Supply, Inc	15830	Sears Holdings Corporation	\$10,322.00				\$5,763.53	\$16,085.53	Aireco Supply, Inc	16141	Sears Holdings Corporation	\$10,322.00				\$5,763.53	\$16,085.53	
6.	Ambriz, Mario	13069	Kmart Stores of Texas LLC				\$3,069.24		\$3,069.24	AMBRIZ, MARIO	14415	Kmart Stores of Texas LLC				\$3,069.24		\$3,069.24	
7.	Antoine, Wedy	6176	Sears, Roebuck and Co.			\$0.00			\$0.00	Antoine, Wedy	6293	Sears, Roebuck and Co.				\$0.00		\$0.00	
8.	AR & EM RETAIL GROUP CORP	9900	Sears Holdings Corporation	\$5,671.74					\$5,671.74	AR & EM Retail Group Corp	11465	Sears Holdings Corporation	\$5,671.74					\$5,671.74	
9.	Asia Socks Inc	6255	Sears, Roebuck and Co.	\$173,945.46					\$173,945.46	Asia Socks Inc	8568	Sears, Roebuck and Co.	\$173,945.46					\$173,945.46	
10.	Baby Coca For Wears & Textiles Co.	35	Kmart Corporation	\$157,059.12					\$157,059.12	Baby Coca For Wears & Textiles Co.	1262	Kmart Corporation	\$157,059.12					\$157,059.12	
11.	BABYLON LIMITED	12486	Sears Holdings Corporation	\$5,379.96					\$5,379.96	BABYLON LIMITED	14397	Sears Holdings Corporation	\$5,379.96					\$5,379.96	
12.	Barnes, Horace	6795	Sears Holdings Corporation	\$4,000.00		\$4,000.00	\$4,000.00		\$12,000.00	Barnes, Horace	8062	Sears Holdings Corporation	\$4,000.00		\$4,000.00	\$4,000.00		\$12,000.00	
13.	Bazan, Frances	2254	Sears Holdings Corporation				\$5,568.00		\$5,568.00	Bazan, Frances	5020	Sears Holdings Corporation				\$5,568.00		\$5,568.00	
14.	Beer, Richard	4496	Sears Holdings Corporation				\$21,031.33		\$21,031.33	Beer, Richard	10798	Sears Holdings Corporation				\$21,031.33		\$21,031.33	
15.	Bonner-Smith, Denise	9027	Sears Holdings Corporation				\$1,500.00		\$1,500.00	Bonner-Smith, Denise	10199	Sears Holdings Corporation				\$1,500.00		\$1,500.00	
16.	BRACKIN, ALICE	9521	Sears Holdings Corporation				\$2,192.08		\$2,192.08	BRACKIN, ALICE	11020	Sears Holdings Corporation				\$2,192.08		\$2,192.08	
17.	Brandon, Cindy	1496	Kmart Corporation				\$29,184.00		\$29,184.00	BRANDON, CINDY	1735	Kmart Corporation				\$29,184.00		\$29,184.00	
18.	Brewer, Sheila	9468	Sears Holdings Corporation				\$1,470.00		\$1,470.00	BREWER, SHEILA	9546	Sears Holdings Corporation				\$1,470.00		\$1,470.00	
19.	Bridgett, Patrick Neal	3887	Sears Holdings Corporation				\$17,445.25	\$24,328.98	\$41,774.23	Bridgett, Patrick Neal	12262	Sears Holdings Corporation				\$17,445.25	\$24,328.98	\$41,774.23	
20.	BST International Fashion LTD	7124	Sears, Roebuck and Co.	\$1,670,508.83				\$1,298,878.01	\$2,969,386.84	BST International Fashion LTD	7161	Sears, Roebuck and Co.	\$1,670,508.83				\$1,298,878.01	\$2,969,386.84	
21.	BST International Fashion LTD	7128	Sears, Roebuck and Co.	\$1,670,508.83				\$1,298,878.01	\$2,969,386.84										
22.	BST International Fashion LTD	7130	Sears, Roebuck and Co.	\$1,670,508.83				\$1,298,878.01	\$2,969,386.84										
23.	BST International Fashion LTD	7131	Sears, Roebuck and Co.	\$1,670,508.83				\$1,298,878.01	\$2,969,386.84										
24.	BST International Fashion LTD	7134	Sears, Roebuck and Co.	\$1,670,508.83				\$1,298,878.01	\$2,969,386.84										
25.	BST International Fashion LTD	7135	Sears, Roebuck and Co.	\$1,670,508.83				\$1,298,878.01	\$2,969,386.84										
26.	BST International Fashion LTD	7136	Sears, Roebuck and Co.	\$1,670,508.83				\$1,298,878.01	\$2,969,386.84										
27.	BST International Fashion LTD	7146	Kmart Corporation	\$285,762.40				\$521,485.85	\$807,248.25	BST International Fashion LTD	7171	Kmart Corporation	\$285,762.40				\$521,485.85	\$807,248.25	
28.	BST International Fashion LTD	7168	Kmart Corporation	\$285,762.40				\$521,485.85	\$807,248.25										
29.	Buckeye Sweeping, Inc.	1395	Sears Holdings Corporation	\$2,000.00					\$2,000.00	Buckeye Sweeping, Inc.	2375	Sears Holdings Corporation	\$2,000.00					\$2,000.00	
30.	Bullard, Aaron	1783	Sears, Roebuck and Co.				\$13,564.91		\$13,564.91	Bullard, Aaron	1902	Sears, Roebuck and Co.				\$13,564.91		\$13,564.91	
31.	Burger, Sandra Goff	1851	Sears Holdings Corporation				\$994.00	\$1,325.20	\$2,319.20	Burger, Sandra Goff	1880	Sears Holdings Corporation				\$994.00	\$1,325.20	\$2,319.20	
32.	Burnham, Kenneth S.	1719	Sears Holdings Corporation				\$2,769.60		\$2,769.60	Burnham, Kenneth S	2208	Sears Holdings Corporation				\$2,769.60		\$2,769.60	
33.	Burns, Amy	1402	Sears Holdings Corporation				\$12,850.00	\$15,898.08	\$28,748.08	BURNS, AMY	9100	Sears Holdings Corporation				\$12,850.00	\$15,898.00	\$28,748.00	
34.	Burwood Group, Inc.	1833	Sears Holdings Corporation	\$641,272.31				\$91,803.81	\$733,076.12	Burwood Group, Inc.	2076	Sears Holdings Corporation	\$641,272.31				\$91,803.81	\$733,076.12	
35.	Cadena, Angelica M.	1743	Sears Holdings Corporation				\$644.17		\$644.17	Cadena, Angelica M.	2051	Sears Holdings Corporation				\$644.17		\$644.17	
36.	Caito Foods, LLC	10386	Kmart Corporation	\$9,269.67			\$41,222.41		\$50,492.08	Caito Foods, LLC	12395	Kmart Stores of Illinois LLC	\$9,269.67				\$41,222.41		\$50,492.08
37.	Cahn Township	9169	Sears Holdings Corporation				\$225.03		\$225.03	Cahn Township	9622	Sears Holdings Corporation					\$225.03		\$225.03
38.	Canon Financial Services, Inc.	14497	Sears Holdings Corporation	\$163,916.99	\$0.00			\$163,916.99		Canon Financial Services, Inc.	15054	Sears Holdings Corporation				\$0.00		\$163,916.99	

\* As a result of administrative procedures, the surviving claim no. may be lower than the claim no. to be disallowed.

\*\* Asserted amount includes any unliquidated amounts.

Claims to be Disallowed										Surviving Claims											
Ref #	Name of Claimant	Claim No. to be Disallowed *	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount **	Asserted Administrative Priority Claim Amount **	Asserted Secured Claim Amount **	Asserted Priority Claim Amount **	Asserted General Unsecured Claim Amount **	Asserted Total Claim Amount **	Name of Claimant	Surviving Claim No. *	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount **	Asserted Administrative Priority Claim Amount **	Asserted Secured Claim Amount **	Asserted Priority Claim Amount **	Asserted General Unsecured Claim Amount **	Asserted Total Claim Amount **			
39.	CEVASCO, CLARA L.	5054	Sears Holdings Corporation			\$2,424.24		\$2,424.24	\$2,424.24	Cevasco, Clara L.	11293	Sears Holdings Corporation				\$2,424.24		\$2,424.24			
40.	CHESTNUTT, TERASHIA M	14859	Sears Holdings Corporation			\$0.00			\$0.00	CHESTNUTT, TERASHIA M	14869	Sears Holdings Corporation			\$0.00			\$0.00			
41.	Choudhry, Ahsan Rizwan	2456	Sears Holdings Corporation	\$4,106.00					\$4,106.00	CHOWDHRY, AHSAN RIZWAN	12504	Sears Holdings Corporation	\$4,106.00					\$4,106.00			
42.	Choudhry, Rizwan Akhtar	3493	Sears Holdings Corporation	\$6,893.90					\$6,893.90	Choudhry, Rizwan Akhtar	12543	Sears Holdings Corporation	\$6,893.90					\$6,893.90			
43.	City of Meriden Tax Collector	16691	Sears, Roebuck and Co.			\$16,113.96			\$16,113.96	City of Meriden Tax Collector	17472	Sears, Roebuck and Co.				\$16,113.96		\$16,113.96			
44.	Coloron Jewelry Inc.	577	Sears Holdings Corporation	\$114,498.50				\$236,133.00	\$350,631.50	Coloron Jewelry Inc.	11219	Sears Holdings Corporation	\$114,498.50					\$236,133.00	\$350,631.50		
45.	Coloron Jewelry Inc.	631	Kmart Corporation	\$10,957.99				\$51,804.28	\$62,762.27	Coloron Jewelry Inc.	11093	Kmart Corporation	\$10,957.99					\$51,804.28	\$62,762.27		
46.	Comercializadora De Calzado El Maraton S.A De C.V.	11278	Sears, Roebuck and Co.	\$86,401.26					\$86,401.26	Comercializadora De Calzado El Maraton S.A De C.V.	11427	Sears, Roebuck and Co.	\$86,401.26					\$86,401.26			
47.	Connors, Fong and Mancuso, Inc.	8243	Sears Holdings Corporation					\$12,850.00	\$62,782.19	\$75,632.19	Connors, Fong and Mancuso, Inc.	8700	Sears Holdings Corporation				\$12,850.00	\$62,782.19	\$75,632.19		
48.	DAVENPORT, JONATHAN DANIEL	1530	Sears Holdings Corporation					\$3,360.00		\$3,360.00	DAVENPORT, JONATHAN DANIEL	1727	Sears Holdings Corporation				\$3,360.00		\$3,360.00		
49.	Dazzily Limited	12241	Sears Holdings Corporation	\$25,730.49					\$25,730.49	DAZZILYN LIMITED	12431	Sears Holdings Corporation	\$25,730.49						\$25,730.49		
50.	De Billas Lux	1729	Sears Brands, L.L.C.			\$2,182.91			\$2,182.91	De Billas Lux	3651	Sears Brands, L.L.C.						\$2,182.91			
51.	De Billas Lux	2355	Sears Brands, L.L.C.			\$2,182.91			\$2,182.91									\$2,182.91			
52.	Del Angel, Justina	16069	Sears Holdings Management Corporation					\$3,833.33		\$3,833.33	Del Angel, Justina	16492	Sears Holdings Management Corporation						\$3,833.33		
53.	Di Cicco, Thomas	3884	Sears Holdings Corporation					\$10,893.66		\$10,893.66	DI CICCO, THOMAS	12065	Sears Holdings Corporation						\$10,893.66		
54.	DILEEP INDUSTRIES PVT LTD	1214	Kmart Corporation	\$33,218.20					\$33,218.20	Dilleep Industries Pvt Ltd	1663	Kmart Corporation	\$33,218.20						\$33,218.20		
55.	Disston Company	1371	Sears Holdings Corporation	\$41,876.67					\$135,352.97	\$177,229.64	Disston Company	2381	Sears Holdings Corporation	\$41,876.67					\$135,352.97	\$177,229.64	
56.	Disston Company	1373	Kmart Corporation	\$10,729.41					\$34,701.50	\$45,430.91	Disston Company	2013	Kmart Corporation	\$10,729.41					\$34,701.50	\$45,430.91	
57.	DM MERCHANDISING INC	13120	Sears Holdings Corporation	\$8,467.20					\$10,609.92	\$19,077.12	DM MERCHANDISING INC	14764	Sears Holdings Corporation	\$8,467.20					\$10,609.92	\$19,077.12	
58.	Ducusin, Rowena R	1684	Sears Holdings Corporation					\$6,000.00		\$6,000.00	Ducusin, Rowena R	2206	Sears Holdings Corporation						\$6,000.00		
59.	Dynasty Carpet & Rug Co., Inc.	13128	Sears Holdings Corporation	\$11,194.20					\$76,111.55	\$87,305.75	Dynasty Carpet & Rug Co., Inc.	15836	Sears Holdings Corporation	\$11,194.20					\$76,111.55	\$87,305.75	
60.	Earnest, Susan	4565	Sears Holdings Corporation						\$2,800.00		Earnest, Susan	14785	Sears Holdings Corporation						\$2,800.00		
61.	Easton Suburban Water Authority	6040	Sears Holdings Corporation						\$231.00												
62.	Easton Suburban Water Authority	6043	Sears Holdings Corporation						\$231.00												
63.	Easton Suburban Water Authority	10112	Sears Holdings Corporation						\$231.00												
64.	Easton Suburban Water Authority	6042	Sears Holdings Corporation						\$39.71												
65.	Easton Suburban Water Authority	11804	Sears Holdings Corporation						\$301.43												
66.	Elder, Sara E	16426	Sears Holdings Corporation						\$12,850.00	\$78,842.00	\$91,692.00	Elder, Sara E	16530	Sears Holdings Corporation						\$12,850.00	
67.	El-Habre, Suzanne	10548	Sears Holdings Corporation						\$6,667.00			El-Habre, Suzanne	12213	Sears Holdings Corporation						\$6,667.00	
68.	Evans, Deborah L	6488	Sears Holdings Corporation						\$217,825.20			Evans, Deborah L	6500	Sears Holdings Corporation						\$217,825.20	
69.	FAISON, SHIRLEY	5903	Sears Holdings Corporation						\$5,142.40			Faison, Shirley	10050	Sears Holdings Corporation						\$5,142.40	
70.	Fernandez, Elyse	4185	Sears Holdings Corporation						\$578.57			Fernandez, Elyse	4773	Sears Holdings Corporation						\$578.57	
71.	Find Import Corporation c/o Blue Lake Inc.	10171	Sears Holdings Corporation	\$50,138.93						\$50,138.93									\$50,138.93		
72.	Find Import Corporation c/o Blue Lake Inc.	10172	Sears Holdings Corporation	\$50,138.93						\$50,138.93			Find Import Corporation c/o Blue Lake Inc.	10174	Sears Holdings Corporation	\$50,138.93					\$50,138.93
73.	Flynn, Dennis	864	Sears Holdings Corporation						\$3,849.36			Flynn, Dennis	10765	Sears Holdings Corporation						\$3,849.36	

\* As a result of administrative procedures, the surviving claim no. may be lower than the claim no. to be disallowed.

\*\* Asserted amount includes any unliquidated amounts.

Claims to be Disallowed										Surviving Claims										
Ref #	Name of Claimant	Claim No. to be Disallowed *	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount **	Asserted Administrative Priority Claim Amount **	Asserted Secured Claim Amount **	Asserted Priority Claim Amount **	Asserted General Unsecured Claim Amount **	Asserted Total Claim Amount **	Name of Claimant	Surviving Claim No. *	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount **	Asserted Administrative Priority Claim Amount **	Asserted Secured Claim Amount **	Asserted Priority Claim Amount **	Asserted General Unsecured Claim Amount **	Asserted Total Claim Amount **		
74.	Forrest "Butch" Freeman Oklahoma County Treasurer	5789	Sears Holdings Corporation			\$67,761.20			\$67,761.20	Forrest "Butch" Freeman Oklahoma County Treasurer	6622	Sears Holdings Corporation				\$67,761.20			\$67,761.20	
75.	FORRESTER, BRIAN	9053	Sears Holdings Corporation			\$5,051.25			\$5,051.25	FORRESTER, BRIAN	9314	Sears Holdings Corporation				\$5,051.25			\$5,051.25	
76.	Four Seasons Siding, Inc.	26	Sears Home Improvement Products, Inc.			\$6,904.86			\$6,904.86	Four Seasons Siding, Inc.	677	Sears Home Improvement Products, Inc.				\$6,904.86			\$6,904.86	
77.	Fratrich, Stephen J	4887	Sears Holdings Corporation			\$1,300.00			\$1,300.00	FRATRICH, STEPHEN J	11389	Sears Holdings Corporation				\$1,300.00			\$1,300.00	
78.	FRYER BARBARA J	9662	Sears Holdings Corporation			\$14,730.49			\$14,730.49	FRYER BARBARA J	9831	Sears Holdings Corporation				\$14,730.49			\$14,730.49	
79.	GABYS BAGS LLC	15252	Sears Holdings Corporation	\$9,269.67				\$7,713.97	\$16,983.64	Gabys Bags LLC	16631	Sears Holdings Corporation	\$9,269.67				\$7,713.97	\$16,983.64		
80.	Genesis Consulting LLC	354	Sears Home & Business Franchises, Inc.			\$12,880.00			\$12,880.00	Genesis Consulting LLC	9047	Sears Home & Business Franchises, Inc.				\$12,880.00			\$12,880.00	
81.	Green, Scott M	2415	Sears Holdings Corporation			\$3,339.20			\$3,339.20											
82.	Green, Scott M	2421	Sears Holdings Corporation			\$3,339.20			\$3,339.20	Green, Scott M	11994	Sears Holdings Corporation				\$3,339.20			\$3,339.20	
83.	Harder, Daniel Robert	13941	Sears, Roebuck and Co.			\$10,153.85			\$10,153.85	Harder, Daniel Robert	14895	Sears, Roebuck and Co.				\$10,153.85			\$10,153.85	
84.	Hays County, Texas	460	Sears Holdings Corporation			\$393.58			\$393.58	Hays County, Texas	475	Sears Holdings Corporation				\$393.58			\$393.58	
85.	HEIVILIN, DEBRA	10535	Sears Holdings Corporation			\$560.00			\$560.00							\$560.00			\$560.00	
86.	Heivilin, Debra J	4772	Sears Holdings Corporation			\$560.00			\$560.00	HEIVILIN, DEBRA	10600	Sears Holdings Corporation				\$560.00			\$560.00	
87.	Hernando County Tax Collector	14308	Sears, Roebuck and Co.			\$0.00			\$0.00	HERNANDO COUNTY TAX COLLECTOR	18398	Sears, Roebuck and Co.				\$0.00			\$0.00	
88.	HOLDSUN GROUP LIMITED	19	Sears, Roebuck and Co.	\$49,353.60				\$396,474.17	\$445,827.77									\$396,474.17	\$445,827.77	
89.	HOLDSUN GROUP LIMITED	30	Sears, Roebuck and Co.	\$49,353.60				\$396,474.17	\$445,827.77	Holdsun Group Limited	1257	Sears, Roebuck and Co.	\$49,353.60							
90.	HOLDSUN GROUP LIMITED	20	Sears, Roebuck and Co.	\$445,827.77						HOLDSUN GROUP LIMITED	712	Sears, Roebuck and Co.	\$445,827.77							
91.	House of La-Rose	4844	Kmart Holding Corporation			\$62.80			\$62.80	House of La-Rose	5105	Kmart Holding Corporation				\$62.80			\$62.80	
92.	HOWARD, ROOSEVELT	12106	Sears Holdings Corporation			\$1,520.00			\$1,520.00	HOWARD, ROOSEVELT	12802	Sears Holdings Corporation				\$1,520.00			\$1,520.00	
93.	Huddleston, Ramona	8363	Sears Holdings Corporation			\$100,000.00			\$100,000.00	Huddleston, Ramona	8572	Sears Holdings Corporation				\$100,000.00			\$100,000.00	
94.	IDM Inc	7572	Sears Holdings Corporation	\$8,475.00				\$47,414.00	\$55,889.00	IDM Inc	16345	Sears Holdings Corporation	\$8,475.00				\$47,414.00	\$55,889.00		
95.	Imperial Industrial Supply Co	1498	Sears Holdings Corporation	\$10,479.22				\$21,242.50	\$31,721.72	Imperial Industrial Supply Co	1618	Sears Holdings Corporation	\$10,479.22							
96.	Imperial Industrial Supply Co	1622	Sears Holdings Corporation	\$41,578.95				\$87,325.08	\$128,904.03	Imperial Industrial Supply Co	1887	Sears Holdings Corporation	\$41,578.95							
97.	IncredIBody	15221	Sears Holdings Corporation	\$322.99						IncredIBody	17659	Sears Holdings Corporation	\$322.99							
98.	INFILOOM INDIA PRIVATE LIMITED	565	Kmart Corporation	\$91,307.16						INFILOOM INDIA PRIVATE LIMITED	2924	Kmart Corporation	\$91,307.16							
99.	Infiloom India Private Limited	664	Sears, Roebuck and Co.	\$98,918.32						Infiloom India Private Limited	3181	Sears, Roebuck and Co.	\$98,918.32							
100.	Infinite Peripherals, Inc.	1900	Sears Holdings Management Corporation	\$5,109.39						Infinite Peripherals, Inc.	1979	Sears Holdings Management Corporation	\$5,109.39							
101.	International Paper	9567	Kmart Corporation	\$116,548.33						International Paper	10048	Sears Holdings Management Corporation	\$116,548.33							
102.	International Paper	10037	Kmart Corporation	\$116,548.33																
103.	Jackson County Collector-Bankruptcy	10824	Sears Holdings Corporation			\$546.71			\$1,382.37	\$1,929.08	Jackson County Collector-Bankruptcy	11142	Sears Holdings Corporation				\$546.71	\$1,382.37	\$1,929.08	
104.	Kimberly-Clark Corporation	5393	Kmart Corporation	\$0.00						Kimberly-Clark Corporation	5534	Kmart Corporation	\$0.00							
105.	KING KAY, STEPHANIE L	12489	Sears Holdings Corporation			\$932.80			\$932.80	King Kay, Stephanie L	12551	Sears Holdings Corporation								
106.	Kingswell, Inc.	8379	Sears Holdings Corporation	\$1,208.40						Kingswell, Inc.	10816	Sears Holdings Corporation	\$1,208.40							
107.	Kloepfer, Inc	12690	Sears Holdings Corporation			\$135,889.67			\$135,889.67	Kloepfer, Inc	13577	Sears Holdings Corporation								
108.	KTM Ventures LLC dba USAetail	2968	Sears Holdings Corporation	\$2,599.04						KTM Ventures LLC dba USAetail	10568	Sears Holdings Corporation	\$2,599.04							
109.	Kulzer Limited	12300	Sears Holdings Corporation	\$47,512.95						Kulzer Limited	12432	Sears Holdings Corporation	\$47,512.95							

\* As a result of administrative procedures, the surviving claim no. may be lower than the claim no. to be disallowed.

\*\* Asserted amount includes any unliquidated amounts.

Claims to be Disallowed										Surviving Claims												
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110.	Kunkel, Sharon M	3888	Sears Holdings Corporation					\$2,205.00	\$2,205.00	Kunkel, Sharon M	13608	Sears Holdings Corporation					\$2,205.00	\$2,205.00				
111.	LAFLAMME, TAMMY	7105	Sears Holdings Corporation				\$4,940.63		\$4,940.63	LAFLAMME, TAMMY	16206	Sears Holdings Corporation					\$4,940.63	\$4,940.63				
112.	Lara, Melinda	10988	Sears Holdings Corporation			\$0.00	\$0.00		\$0.00	LARA, MELINDA	13672	Sears Holdings Corporation		\$0.00		\$0.00	\$0.00	\$0.00				
113.	LEIKER, TERRY G	9308	Sears Holdings Corporation					\$3,696.00	\$3,696.00	Leiker, Terry G	14087	Sears Holdings Corporation					\$3,696.00	\$3,696.00				
114.	Levcom Wall Plaza Associates	13525	Kmart Corporation			\$47,598.84			\$625,132.55	\$672,731.39	Levcom Wall Plaza Associates	14283	Kmart Corporation					\$625,132.55	\$672,731.39			
115.	Link, Terrence	7288	Sears Holdings Corporation				\$395.89		\$395.89								\$395.86	\$0.03	\$395.89			
116.	Link, Terrence	7680	Sears Holdings Corporation				\$395.89		\$395.89	Link, Terrence	14351	Sears Holdings Corporation										
117.	Linscott, Angela	13377	Sears Holdings Corporation			\$3,200.00			\$3,200.00	Linscott, Angela	13421	Sears Holdings Corporation					\$3,200.00		\$3,200.00			
118.	LUAN INVESTMENT SE	9143	Kmart Corporation	\$10,024.43				\$81,072.08	\$91,096.51	LUAN INVESTMENT SE	9215	Kmart Corporation		\$10,024.43				\$81,072.08	\$91,096.51			
119.	Lyncu, Dawn	1518	Sears Holdings Corporation				\$497.69		\$497.69	Lyncu, Dawn	1981	Sears Holdings Corporation							\$497.69	\$497.69		
120.	MAYFAIR Accessories Int'l Ltd	1291	Sears Holdings Corporation	\$1,211,353.47				\$2,818,392.89	\$4,029,746.36	MAYFAIR ACCESSORIES INT'L LTD	1425	Sears Holdings Corporation		\$1,211,353.47					\$2,818,392.89	\$4,029,746.36		
121.	MAYFAIR ACCESSORIES INT'L LTD	1438	Kmart Corporation	\$841,716.89				\$1,453,395.97	\$2,295,112.86	MAYFAIR ACCESSORIES INT'L LTD	14127	Kmart Corporation		\$841,716.89					\$1,453,395.97	\$2,295,112.86		
122.	MAYFAIR Accessories Int'l Ltd	1609	Kmart Corporation	\$841,716.89				\$1,453,395.97	\$2,295,112.86													
123.	MAYFAIR ACCESSORIES INT'L LTD	1621	Sears, Roebuck and Co.	\$369,636.58				\$1,364,996.92	\$1,734,633.50	MAYFAIR ACCESSORIES INT'L LTD	1662	Sears, Roebuck and Co.		\$369,636.58					\$1,364,996.92	\$1,734,633.50		
124.	MAYFAIR ACCESSORIES INT'L LTD	1627	Sears, Roebuck and Co.	\$369,636.58				\$1,364,996.92	\$1,734,633.50													
125.	McLane Company, Inc.	15940	Kmart Corporation	\$727,566.65		\$0.00			\$727,566.65	McLane Company, Inc.	17756	Kmart Corporation		\$727,566.65						\$727,566.65		
126.	MECHANICS TOOLS WAREHOUSE	13029	Sears Holdings Corporation	\$30,155.28				\$21,838.64	\$51,993.92	MECHANICS TOOLS WAREHOUSE	13097	Sears Holdings Corporation		\$30,155.28						\$21,838.64	\$51,993.92	
127.	MID PACIFIC DISTRIBUTORS, INC.	4273	Sears Holdings Management Corporation	\$8,779.20				\$33,084.37	\$41,863.57	MID PACIFIC DISTRIBUTORS, INC.	4986	Sears Holdings Management Corporation		\$8,779.20						\$33,084.37	\$41,863.57	
128.	Morejon Jr, Alberto	1741	Sears Holdings Corporation			\$8,372.00	\$0.00		\$8,372.00	Morejon Jr, Alberto	2947	Sears Holdings Corporation							\$8,372.00	\$0.00		
129.	Morris, Susan K	1558	Sears Holdings Corporation				\$367.50		\$367.50	Morris, Susan K	1800	Sears Holdings Corporation								\$367.50		
130.	Moye, Ophelia	1674	Sears Holdings Management Corporation				\$249.58		\$249.58	Moye, Ophelia	2209	Sears Holdings Management Corporation									\$249.58	
131.	MyLovebugRocky, LLP	2407	Sears Holdings Corporation		\$382.06				\$382.06	MyLovebugRocky, LLP	10176	Sears Holdings Corporation		\$382.06							\$382.06	
132.	NYL Holdings LLC	1392	Kmart Corporation		\$9,248.40				\$9,248.40	NYL Holdings LLC	3051	Kmart Corporation		\$9,248.40							\$9,248.40	
133.	Oestreich, Evan R.	16208	Sears, Roebuck and Co.				\$1,680.00		\$1,680.00	Oestreich, Evan R.	17240	Sears, Roebuck and Co.								\$1,680.00		
134.	Ohio Bureau of Workers' Compensation	6885	Sears, Roebuck and Co.				\$616,477.37		\$616,477.37	Ohio Bureau of Workers' Compensation	7083	Sears, Roebuck and Co.								\$616,477.37		
135.	One To One Garment Mfg., Ltd.	903	Sears, Roebuck and Co.		\$1,123.20				\$56,516.50	\$57,639.70	One To One Garment Mfg., Ltd.	1782	Sears, Roebuck and Co.		\$1,123.20					\$56,516.50	\$57,639.70	
136.	One To One Garment Mfg., Ltd.	916	Kmart Corporation		\$109,396.32				\$136,892.94	\$246,289.26	One To One Garment Mfg., Ltd.	1960	Kmart Corporation		\$109,396.32					\$136,892.94	\$246,289.26	
137.	Otaguro, Kelvin	8475	Sears Holdings Corporation		\$346.81			\$346.81		\$693.62	Otaguro, Kelvin	11582	Sears Holdings Corporation		\$346.81						\$693.62	
138.	Paco (China) Garment Ltd.	1187	Sears Holdings Corporation		\$6,831,158.74					\$6,831,158.74	Paco (China) Garment Ltd.	1762	Sears Holdings Corporation		\$6,831,158.74						\$6,831,158.74	
139.	Pasadena Independent School District	7011	Sears Holdings Corporation			\$92,550.74			\$92,550.74	Pasadena Independent School District	8066	Sears Holdings Corporation								\$92,550.74		
140.	PCL CO LIMITED	206	Sears Holdings Corporation		\$258,118.88				\$3,102,959.43	\$3,361,078.31	PCL CO LIMITED	255	Sears Holdings Corporation		\$258,118.88						\$3,102,959.43	
141.	PCL CO LIMITED	572	Sears, Roebuck and Co.		\$126,328.90				\$1,352,548.25	\$1,478,877.15	PCL CO LIMITED	3176	Sears, Roebuck and Co.		\$126,328.90						\$1,352,548.25	\$1,478,877.15
142.	PCL CO LIMITED	798	Kmart Corporation		\$131,789.98				\$1,750,411.18	\$1,882,201.16	PCL CO LIMITED	2281	Kmart Corporation		\$131,789.98						\$1,750,411.18	\$1,882,201.16

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143.	PCL CO LIMITED	5249	Kmart Corporation	\$398,530.76				\$1,483,670.40	\$1,882,201.16									\$1,483,670.40	\$1,882,201.16		
144.	PCL CO LIMITED	5254	Kmart Corporation	\$398,530.76				\$1,483,670.40	\$1,882,201.16	PCL Co Limited	9973	Kmart Corporation	\$398,530.76						\$1,483,670.40	\$1,882,201.16	
145.	PCL CO LIMITED	5251	Sears, Roebuck and Co.	\$382,030.14				\$1,096,847.01	\$1,478,877.15	PCL Co Limited	10262	Sears, Roebuck and Co.	\$382,030.14						\$1,096,847.01	\$1,478,877.15	
146.	Petoskey Plastics, Inc.	4255	Sears Holdings Corporation	\$2,291.60				\$11,962.40	\$14,254.00	Petoskey Plastics, Inc.	9255	Sears Holdings Corporation	\$2,291.60						\$11,962.40	\$14,254.00	
147.	POPE COUNTY TAX COLLECTOR	6515	Sears Holdings Corporation					\$12,205.60	\$12,205.60	POPE COUNTY TAX COLLECTOR	13240	Sears Holdings Corporation							\$12,205.60		
148.	Precision Control Systems of Chicago, Inc.	12835	Sears Holdings Corporation	\$50,592.00				\$54,524.00	\$332,516.00	Precision Control Systems of Chicago, Inc.	12906	Sears Holdings Corporation	\$50,592.00						\$54,524.00	\$332,516.00	
149.	PRIMACY INDUSTRIES LIMITED	1192	Sears Holdings Corporation	\$36,564.78					\$36,564.78	PRIMACY INDUSTRIES LIMITED	2737	Sears Holdings Corporation	\$36,564.78							\$36,564.78	
150.	Prince of Peace Enterprises Inc.	5864	Sears Holdings Corporation	\$3,362.16				\$13,872.00	\$17,234.16	Prince of Peace Enterprises Inc.	5890	Sears Holdings Corporation	\$3,362.16							\$13,872.00	\$17,234.16
151.	Promociones Coqui	6853	Sears Holdings Corporation	\$15,369.00				\$30,738.00	\$46,107.00	PROMOCIONES COQUI	6989	Sears Holdings Corporation	\$15,369.00							\$30,738.00	\$46,107.00
152.	PUEBLO COUNTY TREASURER	10787	Sears Holdings Corporation					\$58,388.46	\$58,388.46	PUEBLO COUNTY TREASURER	18250	Sears Holdings Corporation							\$58,388.46		
153.	Pueblo County Treasurer	10802	Sears Holdings Corporation					\$7,454.10	\$7,454.10	Pueblo County Treasurer	18272	Sears Holdings Corporation							\$7,454.10		
154.	Rain of Las Vegas	4456	StarWest, LLC					\$1,852.50	\$1,852.50	RAIN OF LAS VEGAS	12484	StarWest, LLC							\$1,852.50		
155.	Ranir LLC	8666	Sears Holdings Corporation	\$24,362.64				\$79,053.60	\$103,416.24	Ranir LLC	8929	Sears Holdings Corporation	\$24,362.64							\$79,053.60	\$103,416.24
156.	REED, ANGELA S	14060	Sears Holdings Corporation					\$3,902.50	\$3,902.50	REED, ANGELA S	18207	Sears Holdings Corporation							\$3,902.50		
157.	Reed, Mary	1685	Sears Holdings Corporation					\$19,384.62	\$19,384.62	Reed, Mary	11430	Sears, Roebuck and Co.							\$19,384.62		
158.	Reed, Mary	1986	Sears Holdings Corporation					\$19,384.62	\$19,384.62	REEVES, MARK	11156	Sears Holdings Corporation								\$19,384.62	
159.	REEVES, MARK	5845	Sears Holdings Corporation					\$2,724.00	\$2,724.00	REEVES, MARK	11156	Sears Holdings Corporation								\$2,724.00	
160.	RICHARDSON, ALEATHEA	9485	Sears Holdings Corporation					\$0.00	\$0.00	RICHARDSON, ALEATHEA	10645	Sears Holdings Corporation									
161.	RICHARDSON, ALEATHEA	10264	Sears Holdings Corporation					\$0.00	\$0.00	Richmix Distributors LLC	2698	Sears Holdings Corporation									
162.	Richmix Distributors LLC	2040	Sears Holdings Corporation	\$1,252.84					\$1,252.84	Richmix Distributors LLC	2698	Sears Holdings Corporation								\$1,252.84	
163.	Richmix Distributors LLC	2136	Sears Holdings Corporation	\$1,252.84					\$1,252.84	Rigby, Zoi	12145	Sears Holdings Corporation									
164.	Richmix Distributors LLC	2398	Sears Holdings Corporation	\$1,252.84					\$1,252.84	Roman, Edith	9156	Sears Holdings Corporation									
165.	RIGSBY, ZOI	5460	Sears Holdings Corporation					\$7,017.59	\$7,017.59	Rigby, Zoi	12145	Sears Holdings Corporation									
166.	Roman, Edith	8939	Sears Holdings Corporation					\$18,099.00	\$18,099.00	Roman, Edith	9156	Sears Holdings Corporation									
167.	Rosemary Assets Limited	9746	Sears Holdings Corporation	\$391,903.52					\$391,903.52	Rosemary Assets Limited	10092	Sears Holdings Corporation									
168.	Rosenthal & Rosenthal, Inc.	13188	Sears Holdings Corporation	\$551.75					\$551.75	Rosenthal & Rosenthal, Inc.	13317	Sears Holdings Corporation									
169.	Rubio, Mauricio	6969	Sears Holdings Management Corporation	\$11,113.00					\$11,113.00	Rubio, Mauricio	9957	Sears Holdings Management Corporation									
170.	Seguinot, Jaime	1516	Sears Holdings Corporation					\$2,441.25	\$2,441.25	Seguinot, Jaime	1976	Sears Holdings Corporation									
171.	Seiko Watch of America LLC	14055	Sears Operations LLC					\$415,611.61	\$415,611.61	Seiko Watch of America LLC	14069	Sears Operations LLC									
172.	Shanghai Neoint Industrial Co., Ltd	1605	Sears Holdings Corporation					\$12,474.00	\$12,474.00	Shanghai Neoint Industrial Co., Ltd	1957	Sears Holdings Corporation									
173.	Smart Direct LLC	1630	Sears Holdings Corporation	\$14,960.00					\$14,960.00	Smart Direct LLC	1828	Sears Holdings Corporation									
174.	Smart Direct LLC	1693	Kmart Corporation	\$14,960.00					\$14,960.00	Smart Direct LLC	1903	Kmart Corporation									
175.	Stanios Industrial Supply Co	2320	Sears Holdings Corporation					\$9,826.20	\$9,826.20	Stanios Industrial Supply Co	2346	Sears Holdings Corporation									
176.	Stericycle Environmental Solutions Inc	16934	Kmart Corporation	\$845,386.73				\$1,014,642.60	\$1,860,029.33	Stericycle Environmental Solutions Inc	18304	Kmart Corporation									

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177.	Stericycle Environmental Solutions, Inc.	17054	Kmart Corporation		\$845,386.73			\$1,014,642.60	\$1,860,029.33	Stericycle Environmental Solutions, Inc.	18094	Kmart Corporation	\$845,386.73						
178.	STERICYCLE ENVIRONMENTAL SOLUTIONS, INC.	17273	Kmart Corporation		\$845,386.73			\$1,014,642.60	\$1,860,029.33										
179.	Stericycle Environmental Solutions, Inc.	17865	Kmart Corporation		\$845,386.73			\$1,014,642.60	\$1,860,029.33	STERICYCLE ENVIRONMENTAL SOLUTIONS, INC.	17938	Sears, Roebuck and Co.	\$845,386.73						
180.	STERICYCLE ENVIRONMENTAL SOLUTIONS, INC.	17597	Sears, Roebuck and Co.		\$845,386.73			\$1,014,642.60	\$1,860,029.33										
181.	STIG JIANGSU LIGHT&TEXTILE I&E CO LTD-TEXPRO	1860	Sears, Roebuck and Co.	\$182,494.20				\$247,421.14	\$429,915.34	STIG JIANGSU LIGHT&TEXTILE I&E CO LTD-TEXPRO	2473	Sears, Roebuck and Co.	\$182,494.20						
182.	STIG JIANGSU LIGHT&TEXTILE I&E CO LTD-TEXPRO	1901	Sears, Roebuck and Co.	\$182,494.20				\$247,421.14	\$429,915.34										
183.	STIG JIANGSU LIGHT&TEXTILE I&E CO LTD-TEXPRO	2448	Sears, Roebuck and Co.	\$182,494.20				\$247,421.14	\$429,915.34	Sunny Jet Textiles Co., Ltd	1388	Sears, Roebuck and Co.	\$21,429.72						
184.	Sunny Jet Textiles Co., Ltd	1070	Sears, Roebuck and Co.	\$21,429.72				\$21,429.72	Sunny Jet Textiles Co., Ltd										\$21,429.72
185.	TEAL Consulting Group	11298	Sears, Roebuck and Co.					\$7,353.30		TEAL Consulting Group	14411	Sears, Roebuck and Co.	\$7,353.30						
186.	TENAGLIA & HUNT, P.A.	15496	Sears Holdings Corporation					\$42,035.66	\$26,019.95										\$26,019.95
187.	The Ohio Department of Taxation	8649	Sears Holdings Corporation					\$406,560.08	\$56,387.55	The Ohio Department of Taxation	17625	Sears Holdings Corporation	\$42,035.66						
188.	THOMPSON, NANCY L	5109	Sears Brands Management Corporation					\$10,648.00											\$10,648.00
189.	Tomczak, David	12865	Sears Holdings Corporation			\$10,662.50			\$10,662.50	Tomczak, David	12872	Sears Holdings Corporation	\$10,662.50						
190.	Traddictivas Limited	12481	Sears Holdings Corporation	\$81,121.44					\$81,121.44	Traddictivas Limited									\$81,121.44
191.	True Value Company, L.L.C. a/k/a True Value Manufacturing	3644	Kmart Corporation	\$33,831.20				\$65,052.01	\$98,883.21	True Value Company, L.L.C. a/k/a True Value Manufacturing	3846	Kmart Corporation	\$33,831.20						
192.	True Value Company, L.L.C. a/k/a True Value Manufacturing	3646	Sears, Roebuck and Co.	\$3,810.61				\$36,583.37	\$40,393.98	True Value Company, L.L.C. a/k/a True Value Manufacturing									\$36,583.37
193.	Tulip Home Manufacture Co., Ltd	239	Sears Holdings Corporation	\$527,995.48				\$527,995.48		Tulip Home Manufacture Co., Ltd	783	Sears Holdings Corporation	\$527,995.48						
194.	Tulip Home Manufacture Co.,Ltd	215	Sears Holdings Corporation	\$527,995.48				\$527,995.48											\$1,055,990.96
195.	Uvalde Leader News	6825	Sears Holdings Management Corporation	\$2,278.64					\$2,278.64	Uvalde Leader News	10957	Sears Holdings Management Corporation	\$2,278.64						
196.	Via Port New York LLC	15619	Sears, Roebuck and Co.		\$500,411.73				\$500,411.73	Via Port New York LLC									\$500,411.73
197.	Waterford Utility Commission (W.U.C., CT)	9559	Sears Holdings Corporation					\$2,650.09		Waterford Utility Commission (W.U.C., CT)	9976	Sears Holdings Corporation	\$2,650.09						
198.	WESOKY LIMITED	12250	Sears Holdings Corporation	\$183,327.73					\$183,327.73	WESOKY LIMITED									\$183,327.73
199.	Wicked Fashions, Inc.	15228	Kmart Corporation	\$144,912.00					\$144,912.00	Wicked Fashions, Inc.	16172	Kmart Corporation	\$144,912.00						
200.	Wiedemann, Linda D	9880	Sears Holdings Corporation					\$2,567.25		\$2,567.25									
201.	Winners Industry Company Limited	15654	Sears, Roebuck and Co.	\$1,726,765.83					\$1,173,318.89	\$2,900,084.72	Winners Industry Company Limited	17627	Sears, Roebuck and Co.	\$1,726,765.83					
202.	Winners Industry Company Limited	15719	Kmart Corporation	\$1,205,965.44	\$0.00				\$1,253,150.92	\$2,459,116.36	Winners Industry Company Limited								
203.	Wise Food Inc	11919	Kmart Corporation	\$13,696.92					\$27,407.39	\$41,104.31	Wise Food Inc	17768	Kmart Corporation	\$13,696.92					

\* As a result of administrative procedures, the surviving claim no. may be lower than the claim no. to be disallowed.

\*\* Asserted amount includes any unliquidated amounts.

Claims to be Disallowed										Surviving Claims									
Ref #	Name of Claimant	Claim No. to be Disallowed *	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount **	Asserted Administrative Priority Claim Amount **	Asserted Secured Claim Amount **	Asserted Priority Claim Amount **	Asserted General Unsecured Claim Amount **	Asserted Total Claim Amount **	Name of Claimant	Surviving Claim No. *	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount **	Asserted Administrative Priority Claim Amount **	Asserted Secured Claim Amount **	Asserted Priority Claim Amount **	Asserted General Unsecured Claim Amount **	Asserted Total Claim Amount **	
204.	Wolford, Arthur	88	Sears Holdings Corporation			\$310.00		\$310.00	\$310.00	Wolford, Arthur	94	Sears Holdings Corporation					\$310.00		\$310.00
205.	XIAMEN LUXINJIA IMP & EXP CO LTD	4915	Sears, Roebuck and Co.	\$148,809.52				\$315,800.94	\$464,610.46	Xiamen Luxinjia Imp & Exp Co Ltd	5932	Sears, Roebuck and Co.	\$148,809.52				\$315,800.94	\$464,610.46	
206.	Zhejiang Fansi Clothing Co. Ltd.	14897	Sears Holdings Corporation	\$740,360.48				\$595,885.92	\$1,336,246.40	Zhejiang Fansi Clothing Co. Ltd.	17537	Sears Holdings Corporation	\$740,360.48				\$595,885.92	\$1,336,246.40	
207.	ZUCKERFAN LIMITED	12444	Sears Holdings Corporation	\$73,509.91					\$73,509.91	ZUCKERFAN LIMITED	12485	Sears Holdings Corporation	\$73,509.91					\$73,509.91	

**Exhibit B**

**Claims Hearing Procedures**

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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<b>In re</b>	:	<b>Chapter 11</b>
SEARS HOLDINGS CORPORATION, <i>et al.</i>	:	<b>Case No. 18-23538 (RDD)</b>
Debtors. <sup>1</sup>	:	<b>(Jointly Administered)</b>
	X	

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**COURT-ORDERED CLAIMS HEARING PROCEDURES**

The claims hearing procedures (the “**Claims Hearing Procedures**”) described herein have been ordered by the United States Bankruptcy Court for the Southern District of New York (the “**Bankruptcy Court**”) to apply to the Chapter 11 cases of the Sears Holdings Corporation and its affiliated debtors (collectively, the “**Debtors**”).

**Claims Hearing Procedures**

1. Pursuant to the *Amended Order Implementing Certain Notice and Case Management Procedures*, entered on November 1, 2018 (ECF No. 405), the Bankruptcy Court established periodic omnibus hearings (the “**Omnibus Hearings**”) in these Chapter 11 cases. The Debtors shall schedule the return date for claims objections, omnibus or otherwise, for hearing at Omnibus Hearings or other hearings the Debtors may schedule with the Bankruptcy Court.
2. The Bankruptcy Court may enter an order at the scheduled hearing sustaining an objection to proofs of claim (each, a “**Proof of Claim**”) with respect to which no response (a “**Response**”)<sup>2</sup> is properly filed and served.
3. The hearing to consider an objection to Proofs of Claim as to which a Response is properly filed and served (each, a “**Contested Claim**”) shall be set for a contested hearing (a “**Claims Hearing**”)

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovol Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears, Roebuck de Puerto Rico, Inc.) (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation) (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors’ corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

<sup>2</sup> Any information submitted in connection with a Proof of Claim shall be part of the record with respect to the relevant Claim, and any such information already submitted need not be resubmitted in connection with the Claims Hearing Procedures.

to be scheduled by the Debtors, in their sole discretion, as set forth herein. The Debtors may request that the Bankruptcy Court schedule Claims Hearings on the date and/or time of the Omnibus Hearings or at another date and time.

4. The Debtors shall schedule a Claims Hearing for a Contested Claim as follows:
  - (i) For a non-evidentiary hearing to address whether the Contested Claim has failed to state a claim against the Debtors which can be allowed and should be dismissed pursuant to Bankruptcy Rule 7012 (a “**Sufficiency Hearing**”), unless the Debtors serve the applicable claimant (the “**Claimant**”) with a Notice of Merits Hearing (as defined herein), the Sufficiency Hearing shall go forward at the return date set in accordance with paragraph 1 of these Claims Hearing Procedures. The legal standard of review that will be applied by the Bankruptcy Court at a Sufficiency Hearing will be equivalent to the standard applied by the Bankruptcy Court upon a motion to dismiss for failure to state a claim upon which relief can be granted.
  - (ii) For an evidentiary hearing on the merits of a Contested Claim (a “**Merits Hearing**”), the Debtors may, in their sole discretion, serve upon the relevant Claimant, by email or overnight delivery, with a copy to the Creditors’ Committee, and file with the Bankruptcy Court, a notice substantially in the form attached to the *Order Approving (I) Claims Objection Procedures, (II) Claims Settlement Procedures, and (III) Claims Hearing Procedures* (ECF No. 3014) as Exhibit 2 (a “**Notice of Merits Hearing**”), at least thirty (30) calendar days prior to the date of such Merits Hearing. The rules and procedures applicable to such Merits Hearing will be set forth in any scheduling order issued by the Bankruptcy Court in connection therewith.
5. Discovery with respect to a Contested Claim will not be permitted until either: (i) the Bankruptcy Court has held a Sufficiency Hearing and determined that the Contested Claim states a claim that could be allowed and should not be dismissed pursuant to Bankruptcy Rule 7012; or (ii) the Debtors have served on the relevant Claimant a Notice of Merits Hearing with respect to the Contested Claim.
6. The Debtors may file and serve a reply (a “**Reply**”) to a Response no later than 4:00 p.m. (Prevailing Eastern Time) on the day that is at least two (2) business days prior to the date of the applicable hearing.
7. The Debtors, in their sole discretion, are authorized to further adjourn a hearing scheduled in accordance herewith at any time by providing notice to the Bankruptcy Court and the Claimant.
8. **Sanctions.** The Bankruptcy Court will consider appropriate sanctions, including allowance or disallowance of the Contested Claim, if either party does not follow the Claims Hearing Procedures.

BY ORDER OF THE BANKRUPTCY COURT

Hearing Date and Time: October 23, 2019 at 10:00 a.m. (Eastern Time)

Response Deadline: September 30, 2019 at 4:00 p.m. (Eastern Time)

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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

<b>In re</b>	<b>:</b>	<b>Chapter 11</b>
	<b>:</b>	
<b>SEARS HOLDINGS CORPORATION, et al.,</b>	<b>:</b>	<b>Case No. 18-23538 (RDD)</b>
	<b>:</b>	
<b>Debtors.<sup>1</sup></b>	<b>:</b>	<b>(Jointly Administered)</b>

**DEBTORS' EIGHTH OMNIBUS OBJECTION TO PROOFS OF CLAIM  
(DUPLICATE CLAIMS)**

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears, Roebuck de Puerto Rico, Inc.) (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation) (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

**THIS OMNIBUS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN  
FILED PROOFS OF CLAIM. CLAIMANTS RECEIVING THIS OMNIBUS  
OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON  
THE EXHIBIT ATTACHED TO THIS OMNIBUS OBJECTION.**

**IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT THE  
DEBTORS' COUNSEL, KYLE J. TUMSUDEN, ESQ., AT (212) 735-4600.**

TO THE HONORABLE ROBERT D. DRAIN,  
UNITED STATES BANKRUPTCY JUDGE:

Sears Holdings Corporation and its debtor affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”), respectfully represent as follows in support of this omnibus objection (the “**Objection**”):

**Background**

1. Beginning on October 15, 2018 (the “**Commencement Date**”) and continuing thereafter, each of the Debtors commenced with the United States Bankruptcy Court for the Southern District of New York (the “**Bankruptcy Court**”) a voluntary case under chapter 11 of title 11 of the United States Code (the “**Bankruptcy Code**”). The Debtors are authorized to continue to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

2. On October 24, 2018, the United States Trustee for Region 2 appointed an official committee of unsecured creditors (the “**Creditors’ Committee**”). No trustee or examiner has been appointed in these chapter 11 cases.

3. The Debtors’ chapter 11 cases are being jointly administered for procedural purposes only pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”).

4. On February 8, 2019, the Bankruptcy Court entered the *Order (I) Approving the Asset Purchase Agreement Among Sellers and Buyer, (II) Authorizing the Sale of Certain of the Debtors’*

*Assets Free and Clear of Liens, Claims, Interests and Encumbrances, (III) Authorizing the Assumption and Assignment of Certain Executory Contracts, and Leases in Connection Therewith and (IV) Granting Related Relief* (ECF No. 2507), pursuant to which the Debtors sold substantially all their assets to Transform Holdco LLC.

5. On June 28, 2019, the Bankruptcy Court approved the Debtors' disclosure statement (ECF No. 4392) for the *Second Amended Joint Chapter 11 Plan of Sears Holdings Corporation and its Affiliated Debtors* (ECF No. 4389).

6. Additional information regarding the Debtors' business, capital structure, and the circumstances leading to the commencement of these chapter 11 cases is set forth in the *Declaration of Robert A. Riecker Pursuant to Rule 1007-2 of Local Bankruptcy Rules for Southern District of New York*, sworn on October 15, 2018 (the "**Riecker Declaration**") (ECF No. 3).<sup>2</sup>

### **Jurisdiction**

7. This Bankruptcy Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Bankruptcy Court pursuant to 28 U.S.C. §§ 1408 and 1409.

### **Relief Requested**

8. The Debtors file this Objection pursuant to section 502 of the Bankruptcy Code and Bankruptcy Rule 3007, seeking entry of an order, substantially in the form annexed hereto as **Exhibit B** (the "**Proposed Order**"), disallowing and expunging the claims listed on **Exhibit A** annexed hereto, under the column heading "*Claims to Be Disallowed*" (the "**Duplicate Claims**").

9. The Debtors have examined the Duplicate Claims, all documentation provided with respect to each Duplicate Claim, and the Debtors' respective books and records, and have determined in

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<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the respective meanings ascribed to such terms in the Riecker Declaration.

each case the Duplicate Claims are duplicative of at least one corresponding claim identified under the heading “*Surviving Claims*” on **Exhibit A** (the “**Surviving Claims**”).

10. This Objection does not affect any of the Surviving Claims and does not constitute an admission or acknowledgement by the Debtors that any such claims should be allowed. The Debtors preserve their rights to later object on any basis to any Surviving Claim and to any Duplicate Claim as to which the Bankruptcy Court does not grant the relief requested herein.

**The Duplicate Claims Should Be Disallowed and Expunged**

11. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). Upon an objection, the claimant has the burden to demonstrate the validity of the claim. *See Rozier v. Rescap Borrower Claims Tr. (In re Residential Capital, LLC)*, 15 Civ. 3248, 2016 WL, 796860, at \*9 (S.D.N.Y. 2016); *In re Arcapita Bank B.S.C.(c)*, No. 12-11076 (SHL), 2013 WL 6141616, at \*1 (Bankr. S.D.N.Y. Nov. 21, 2013), *aff'd sub nom. In re Arcapita Bank B.S.C.(c)*, 508 B.R. 814, 817 (S.D.N.Y. 2014); *In re Motors Liquidation Co.*, No. 09-50026, 2012 WL 1886755, at \*3 (S.D.N.Y. May 12, 2012); *In re Oneida, Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009), *aff'd*, No. 09 Civ. 2229 (DC), 2010 WL 234827, at \*5 (S.D.N.Y. Jan. 22, 2010); *In re Adelphia Commc'ns Corp.*, Ch. 11 Case No. 02-41729, 2007 Bankr. LEXIS 660, at \*15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

12. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1). Further, Bankruptcy Rule 3007(d) permits the Debtors to file objections to more than one claim on the basis that, among other things, such claims “duplicate other claims.” Fed. R. Bankr. P. 3007(d)(1).

13. The Debtors cannot be required to pay on the same claim more than once. *See, e.g., In re Finley, Kumble, Wagner, Heine, Underberg, Manley, Myerson, & Casey*, 160 B.R. 882, 892 (Bankr. S.D.N.Y. 1993) (“In bankruptcy, multiple recoveries for an identical injury are generally disallowed.”).

This Bankruptcy Court routinely disallows and expunges duplicative claims filed against the same debtor. *See, e.g., In re Tops Holding II Corporation*, Case No. 18-22279 (RDD) (Bankr. S.D.N.Y. Mar. 11, 2019) (ECF No. 880) (disallowing and expunging duplicative claims); *In re Ezra Holdings Ltd.*, Case No. 17-22405 (RDD) (Bankr. S.D.N.Y. Sept. 10, 2018) (ECF No. 464) (same); *In re 21st Century Oncology Holdings, Inc.*, Case No. 17-22770 (RDD) (Bankr. S.D.N.Y. Apr. 27, 2018) (ECF No. 1078) (same); *In re The Great Atlantic & Pacific Tea Company, Inc.*, Case No. 15-23007 (RDD) (Bankr. S.D.N.Y. Sept. 1, 2016) (ECF No. 3161) (same); *In re MPM Silicones, LLC*, Case No. 14-22503 (RDD) (Bankr. S.D.N.Y. Jan. 21, 2015) (ECF No. 1354) (same); *In re RDA Holding Co.*, Case No. 13-22233 (RDD) (Bankr. S.D.N.Y. Sept. 18, 2013) (ECF No. 702) (same); *In re Hostess Brands, Inc.*, Case No. 12-22052 (RDD) (Bankr. S.D.N.Y. Dec. 5, 2012) (ECF No. 1886) (same); *In re Delphi Corporation*, Case No. 05-44481 (RDD) (Bankr. S.D.N.Y. June 29, 2007) (ECF No. 8442) (same).

14. The Debtors have determined that each Duplicate Claim is duplicative of the applicable Surviving Claim because the Duplicate Claim either (i) was filed by or on behalf of the same claimant against the same Debtor for a liability arising from identical bases, even though the proofs of claim are otherwise not exact duplicates, or (ii) asserts the same liability arising from identical bases against multiple Debtors that can only be properly asserted, if at all, against one Debtor, and in particular the Debtor listed in the Surviving Claim.

15. To avoid the possibility of multiple recoveries by the same creditor, the Debtors request that the Bankruptcy Court disallow and expunge in their entirety the Duplicate Claims. The Surviving Claims will remain on the Debtors' claims register, subject to pending and further objections.

16. Accordingly, the Debtors seek entry of the Proposed Order disallowing and expunging in their entirety the Duplicate Claims.

#### **Reservation of Rights**

17. The Debtors hereby reserve the right to object in the future to any of the Proofs of Claim subject to this Objection (including the Duplicate Claims and the Surviving Claims) on any ground,

and to amend, modify, and/or supplement this Objection to the extent an objection to a claim is not granted. A separate notice and hearing will be scheduled for any such objection.

**Notice**

18. Notice of this Objection has been provided in accordance with the procedures set forth in the *Amended Order Implementing Certain Notice and Case Management Procedures*, entered on November 1, 2018 (ECF No. 405) (the “**Amended Case Management Order**”). The Debtors respectfully submit that no further notice is required.

19. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of the Proposed Order granting the relief requested herein and such other and further relief as is just.

Dated: September 9, 2019  
New York, New York

*/s/ Garrett A. Fail*  
\_\_\_\_\_  
Ray C. Schrock, P.C.  
Jacqueline Marcus  
Garrett A. Fail  
Sunny Singh  
WEIL, GOTSHAL & MANGES LLP  
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New York, New York 10153  
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*Attorneys for Debtors  
and Debtors in Possession*

**Exhibit A**

**Duplicate Claims**

Ref #	Name of Claimant	Claims to be Disallowed							Surviving Claims										
		Claim No. to be Disallowed *	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount **	Asserted Administrative Priority Claim Amount **	Asserted Secured Claim Amount **	Asserted Priority Claim Amount **	Asserted General Unsecured Claim Amount **	Asserted Total Claim Amount **	Name of Claimant	Surviving Claim No. *	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount **	Asserted Administrative Priority Claim Amount **	Asserted Secured Claim Amount **	Asserted Priority Claim Amount **	Asserted General Unsecured Claim Amount **	Asserted Total Claim Amount **	
1.	A-1 Fixit Shop	5147	Sears Holdings Corporation				\$612.68		\$612.68	A-1 Fixit Shop	11466	Sears Holdings Corporation				\$612.68		\$612.68	
2.	Action Packaged, Inc.	5691	Sears Holdings Corporation	\$60,415.90					\$60,415.90	Action Packaged, Inc.	5807	Sears Holdings Corporation	\$60,415.90					\$60,415.90	
3.	Adams, Benji L.	3054	Sears, Roebuck and Co.				\$11,671.90		\$11,671.90	Adams, Benji L.	4256	Sears, Roebuck and Co.				\$11,671.90		\$11,671.90	
4.	Advanced Merchandising Industry Co.,Limited	10022	Sears Holdings Corporation			\$172,953.36			\$172,953.36	Advanced Merchandising Industry Co.,Limited	10492	Sears Holdings Corporation				\$172,953.36		\$172,953.36	
5.	Aireco Supply, Inc	15830	Sears Holdings Corporation	\$10,322.00				\$5,763.53	\$16,085.53	Aireco Supply, Inc	16141	Sears Holdings Corporation	\$10,322.00				\$5,763.53	\$16,085.53	
6.	Ambriz, Mario	13069	Kmart Stores of Texas LLC				\$3,069.24		\$3,069.24	AMBRIZ, MARIO	14415	Kmart Stores of Texas LLC				\$3,069.24		\$3,069.24	
7.	Antoine, Wedy	6176	Sears, Roebuck and Co.				\$0.00		\$0.00	Antoine, Wedy	6293	Sears, Roebuck and Co.				\$0.00		\$0.00	
8.	AR & EM RETAIL GROUP CORP	9900	Sears Holdings Corporation	\$5,671.74					\$5,671.74	AR & EM Retail Group Corp	11465	Sears Holdings Corporation	\$5,671.74					\$5,671.74	
9.	Asia Socks Inc	6255	Sears, Roebuck and Co.	\$173,945.46					\$173,945.46	Asia Socks Inc	8568	Sears, Roebuck and Co.	\$173,945.46					\$173,945.46	
10.	Baby Coca For Wears & Textiles Co.	35	Kmart Corporation	\$157,059.12					\$157,059.12	Baby Coca For Wears & Textiles Co.	1262	Kmart Corporation	\$157,059.12					\$157,059.12	
11.	BABYLON LIMITED	12486	Sears Holdings Corporation	\$5,379.96					\$5,379.96	BABYLON LIMITED	14397	Sears Holdings Corporation	\$5,379.96					\$5,379.96	
12.	Barnes, Horace	6795	Sears Holdings Corporation	\$4,000.00		\$4,000.00	\$4,000.00		\$12,000.00	Barnes, Horace	8062	Sears Holdings Corporation	\$4,000.00		\$4,000.00	\$4,000.00		\$12,000.00	
13.	Bazan, Frances	2254	Sears Holdings Corporation				\$5,568.00		\$5,568.00	Bazan, Frances	5020	Sears Holdings Corporation				\$5,568.00		\$5,568.00	
14.	Beer, Richard	4496	Sears Holdings Corporation				\$21,031.33		\$21,031.33	Beer, Richard	10798	Sears Holdings Corporation				\$21,031.33		\$21,031.33	
15.	Bonner-Smith, Denise	9027	Sears Holdings Corporation				\$1,500.00		\$1,500.00	Bonner-Smith, Denise	10199	Sears Holdings Corporation				\$1,500.00		\$1,500.00	
16.	BRACKIN, ALICE	9521	Sears Holdings Corporation				\$2,192.08		\$2,192.08	BRACKIN, ALICE	11020	Sears Holdings Corporation				\$2,192.08		\$2,192.08	
17.	Brandon, Cindy	1496	Kmart Corporation				\$29,184.00		\$29,184.00	BRANDON, CINDY	1735	Kmart Corporation				\$29,184.00		\$29,184.00	
18.	Brewer, Sheila	9468	Sears Holdings Corporation				\$1,470.00		\$1,470.00	BREWER, SHEILA	9546	Sears Holdings Corporation				\$1,470.00		\$1,470.00	
19.	Bridgett, Patrick Neal	3887	Sears Holdings Corporation				\$17,445.25	\$24,328.98	\$41,774.23	Bridgett, Patrick Neal	12262	Sears Holdings Corporation				\$17,445.25	\$24,328.98	\$41,774.23	
20.	BST International Fashion LTD	7124	Sears, Roebuck and Co.	\$1,670,508.83				\$1,298,878.01	\$2,969,386.84	BST International Fashion LTD	7161	Sears, Roebuck and Co.	\$1,670,508.83				\$1,298,878.01	\$2,969,386.84	
21.	BST International Fashion LTD	7128	Sears, Roebuck and Co.	\$1,670,508.83				\$1,298,878.01	\$2,969,386.84										
22.	BST International Fashion LTD	7130	Sears, Roebuck and Co.	\$1,670,508.83				\$1,298,878.01	\$2,969,386.84										
23.	BST International Fashion LTD	7131	Sears, Roebuck and Co.	\$1,670,508.83				\$1,298,878.01	\$2,969,386.84										
24.	BST International Fashion LTD	7134	Sears, Roebuck and Co.	\$1,670,508.83				\$1,298,878.01	\$2,969,386.84										
25.	BST International Fashion LTD	7135	Sears, Roebuck and Co.	\$1,670,508.83				\$1,298,878.01	\$2,969,386.84	BST International Fashion LTD	7171	Kmart Corporation	\$285,762.40				\$521,485.85	\$807,248.25	
26.	BST International Fashion LTD	7136	Sears, Roebuck and Co.	\$1,670,508.83				\$1,298,878.01	\$2,969,386.84										
27.	BST International Fashion LTD	7146	Kmart Corporation	\$285,762.40				\$521,485.85	\$807,248.25										
28.	BST International Fashion LTD	7168	Kmart Corporation	\$285,762.40				\$521,485.85	\$807,248.25										
29.	Buckeye Sweeping, Inc.	1395	Sears Holdings Corporation	\$2,000.00				\$2,000.00		Buckeye Sweeping, Inc.	2375	Sears Holdings Corporation	\$2,000.00						\$2,000.00
30.	Bullard, Aaron	1783	Sears, Roebuck and Co.				\$13,564.91		\$13,564.91	Bullard, Aaron	1902	Sears, Roebuck and Co.				\$13,564.91		\$13,564.91	
31.	Burger, Sandra Goff	1851	Sears Holdings Corporation				\$994.00	\$1,325.20	\$2,319.20	Burger, Sandra Goff	1880	Sears Holdings Corporation				\$994.00	\$1,325.20	\$2,319.20	
32.	Burnham, Kenneth S.	1719	Sears Holdings Corporation				\$2,769.60		\$2,769.60	Burnham, Kenneth S	2208	Sears Holdings Corporation				\$2,769.60		\$2,769.60	
33.	Burns, Amy	1402	Sears Holdings Corporation				\$12,850.00	\$15,898.08	\$28,748.08	BURNS, AMY	9100	Sears Holdings Corporation				\$12,850.00	\$15,898.00	\$28,748.00	
34.	Burwood Group, Inc.	1833	Sears Holdings Corporation	\$641,272.31				\$91,803.81	\$733,076.12	Burwood Group, Inc.	2076	Sears Holdings Corporation	\$641,272.31				\$91,803.81	\$733,076.12	
35.	Cadena, Angelica M.	1743	Sears Holdings Corporation				\$644.17		\$644.17	Cadena, Angelica M.	2051	Sears Holdings Corporation				\$644.17		\$644.17	
36.	Caito Foods, LLC	10386	Kmart Corporation	\$9,269.67			\$41,222.41		\$50,492.08	Caito Foods, LLC	12395	Kmart Stores of Illinois LLC	\$9,269.67				\$41,222.41		\$50,492.08
37.	Cahn Township	9169	Sears Holdings Corporation				\$225.03		\$225.03	Cahn Township	9622	Sears Holdings Corporation					\$225.03		\$225.03
38.	Canon Financial Services, Inc.	14497	Sears Holdings Corporation	\$163,916.99	\$0.00			\$163,916.99		Canon Financial Services, Inc.	15054	Sears Holdings Corporation				\$0.00		\$163,916.99	

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39.	CEVASCO, CLARA L.	5054	Sears Holdings Corporation					\$2,424.24	\$2,424.24	CEVASCO, Clara L.	11293	Sears Holdings Corporation					\$2,424.24	\$2,424.24		
40.	CHESTNUTT, TERASHIA M	14859	Sears Holdings Corporation			\$0.00			\$0.00	CHESTNUTT, TERASHIA M	14869	Sears Holdings Corporation			\$0.00			\$0.00		
41.	Choudhry, Ahsan Rizwan	2456	Sears Holdings Corporation	\$4,106.00					\$4,106.00	CHOUHDHY, AHSAN RIZWAN	12504	Sears Holdings Corporation	\$4,106.00					\$4,106.00		
42.	Choudhry, Rizwan Akhtar	3493	Sears Holdings Corporation	\$6,893.90					\$6,893.90	Choudhry, Rizwan Akhtar	12543	Sears Holdings Corporation	\$6,893.90					\$6,893.90		
43.	City of Meriden Tax Collector	16691	Sears, Roebuck and Co.			\$16,113.96			\$16,113.96	City of Meriden Tax Collector	17472	Sears, Roebuck and Co.				\$16,113.96		\$16,113.96		
44.	Coloron Jewelry Inc.	577	Sears Holdings Corporation	\$114,498.50				\$236,133.00	\$350,631.50	Coloron Jewelry Inc.	11219	Sears Holdings Corporation	\$114,498.50					\$236,133.00	\$350,631.50	
45.	Coloron Jewelry Inc.	631	Kmart Corporation	\$10,957.99				\$51,804.28	\$62,762.27	Coloron Jewelry Inc.	11093	Kmart Corporation	\$10,957.99					\$51,804.28	\$62,762.27	
46.	Comercializadora De Calzado El Maraton S.A De C.V.	11278	Sears, Roebuck and Co.	\$86,401.26					\$86,401.26	Comercializadora De Calzado El Maraton S.A De C.V.	11427	Sears, Roebuck and Co.	\$86,401.26					\$86,401.26		
47.	Connors, Fong and Mancuso, Inc.	8243	Sears Holdings Corporation					\$12,850.00	\$62,782.19	\$75,632.19	Connors, Fong and Mancuso, Inc.	8700	Sears Holdings Corporation				\$12,850.00	\$62,782.19	\$75,632.19	
48.	DAVENPORT, JONATHAN DANIEL	1530	Sears Holdings Corporation					\$3,360.00		\$3,360.00	DAVENPORT, JONATHAN DANIEL	1727	Sears Holdings Corporation				\$3,360.00		\$3,360.00	
49.	Dazzily Limited	12241	Sears Holdings Corporation	\$25,730.49					\$25,730.49	DAZZILYN LIMITED	12431	Sears Holdings Corporation	\$25,730.49						\$25,730.49	
50.	De Billas Lux	1729	Sears Brands, L.L.C.			\$2,182.91			\$2,182.91	De Billas Lux	3651	Sears Brands, L.L.C.						\$2,182.91		
51.	De Billas Lux	2355	Sears Brands, L.L.C.			\$2,182.91			\$2,182.91									\$2,182.91		
52.	Del Angel, Justina	16069	Sears Holdings Management Corporation					\$3,833.33		\$3,833.33	Del Angel, Justina	16492	Sears Holdings Management Corporation						\$3,833.33	
53.	Di Cicco, Thomas	3884	Sears Holdings Corporation					\$10,893.66		\$10,893.66	DI CICCO, THOMAS	12065	Sears Holdings Corporation						\$10,893.66	
54.	DILEEP INDUSTRIES PVT LTD	1214	Kmart Corporation	\$33,218.20					\$33,218.20	Dilleep Industries Pvt Ltd	1663	Kmart Corporation	\$33,218.20						\$33,218.20	
55.	Disston Company	1371	Sears Holdings Corporation	\$41,876.67					\$135,352.97	\$177,229.64	Disston Company	2381	Sears Holdings Corporation	\$41,876.67					\$135,352.97	\$177,229.64
56.	Disston Company	1373	Kmart Corporation	\$10,729.41					\$34,701.50	\$45,430.91	Disston Company	2013	Kmart Corporation	\$10,729.41					\$34,701.50	\$45,430.91
57.	DM MERCHANDISING INC	13120	Sears Holdings Corporation	\$8,467.20					\$10,609.92	\$19,077.12	DM MERCHANDISING INC	14764	Sears Holdings Corporation	\$8,467.20					\$10,609.92	\$19,077.12
58.	Ducusin, Rowena R	1684	Sears Holdings Corporation					\$6,000.00		\$6,000.00	Ducusin, Rowena R	2206	Sears Holdings Corporation						\$6,000.00	
59.	Dynasty Carpet & Rug Co., Inc.	13128	Sears Holdings Corporation	\$11,194.20					\$76,111.55	\$87,305.75	Dynasty Carpet & Rug Co., Inc.	15836	Sears Holdings Corporation	\$11,194.20					\$76,111.55	\$87,305.75
60.	Earnest, Susan	4565	Sears Holdings Corporation						\$2,800.00		Earnest, Susan	14785	Sears Holdings Corporation						\$2,800.00	
61.	Easton Suburban Water Authority	6040	Sears Holdings Corporation						\$231.00											
62.	Easton Suburban Water Authority	6043	Sears Holdings Corporation						\$231.00		Easton Suburban Water Authority	11736	Sears Holdings Corporation						\$231.00	
63.	Easton Suburban Water Authority	10112	Sears Holdings Corporation						\$231.00											
64.	Easton Suburban Water Authority	6042	Sears Holdings Corporation						\$39.71		Easton Suburban Water Authority	10109	Sears Holdings Corporation						\$39.71	
65.	Easton Suburban Water Authority	11804	Sears Holdings Corporation						\$301.43		Easton Suburban Water Authority	17322	Sears Holdings Corporation						\$301.43	
66.	Elder, Sara E	16426	Sears Holdings Corporation						\$12,850.00	\$78,842.00	Elder, Sara E	16530	Sears Holdings Corporation						\$12,850.00	
67.	El-Habre, Suzanne	10548	Sears Holdings Corporation						\$6,667.00		El-Habre, Suzanne	12213	Sears Holdings Corporation						\$6,667.00	
68.	Evans, Deborah L	6488	Sears Holdings Corporation						\$217,825.20		Evans, Deborah L	6500	Sears Holdings Corporation						\$217,825.20	
69.	FAISON, SHIRLEY	5903	Sears Holdings Corporation						\$5,142.40		Faison, Shirley	10050	Sears Holdings Corporation						\$5,142.40	
70.	Fernandez, Elyse	4185	Sears Holdings Corporation						\$578.57		Fernandez, Elyse	4773	Sears Holdings Corporation						\$578.57	
71.	Find Import Corporation c/o Blue Lake Inc.	10171	Sears Holdings Corporation	\$50,138.93					\$50,138.93		Find Import Corporation c/o Blue Lake Inc.	10174	Sears Holdings Corporation						\$50,138.93	
72.	Find Import Corporation c/o Blue Lake Inc.	10172	Sears Holdings Corporation	\$50,138.93					\$50,138.93											
73.	Flynn, Dennis	864	Sears Holdings Corporation						\$3,849.36		Flynn, Dennis	10765	Sears Holdings Corporation						\$3,849.36	

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Claims to be Disallowed										Surviving Claims									
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74.	Forrest "Butch" Freeman Oklahoma County Treasurer	5789	Sears Holdings Corporation			\$67,761.20			\$67,761.20	Forrest "Butch" Freeman Oklahoma County Treasurer	6622	Sears Holdings Corporation				\$67,761.20			\$67,761.20
75.	FORRESTER, BRIAN	9053	Sears Holdings Corporation			\$5,051.25			\$5,051.25	FORRESTER, BRIAN	9314	Sears Holdings Corporation				\$5,051.25			\$5,051.25
76.	Four Seasons Siding, Inc.	26	Sears Home Improvement Products, Inc.			\$6,904.86			\$6,904.86	Four Seasons Siding, Inc.	677	Sears Home Improvement Products, Inc.				\$6,904.86			\$6,904.86
77.	Fratrich, Stephen J	4887	Sears Holdings Corporation			\$1,300.00			\$1,300.00	FRATRICH, STEPHEN J	11389	Sears Holdings Corporation				\$1,300.00			\$1,300.00
78.	FRYER BARBARA J	9662	Sears Holdings Corporation			\$14,730.49			\$14,730.49	FRYER BARBARA J	9831	Sears Holdings Corporation				\$14,730.49			\$14,730.49
79.	GABYS BAGS LLC	15252	Sears Holdings Corporation	\$9,269.67				\$7,713.97	\$16,983.64	Gabys Bags LLC	16631	Sears Holdings Corporation	\$9,269.67				\$7,713.97	\$16,983.64	
80.	Genesis Consulting LLC	354	Sears Home & Business Franchises, Inc.			\$12,880.00			\$12,880.00	Genesis Consulting LLC	9047	Sears Home & Business Franchises, Inc.				\$12,880.00			\$12,880.00
81.	Green, Scott M	2415	Sears Holdings Corporation			\$3,339.20			\$3,339.20	Green, Scott M	11994	Sears Holdings Corporation				\$3,339.20			\$3,339.20
82.	Green, Scott M	2421	Sears Holdings Corporation			\$3,339.20			\$3,339.20	Green, Scott M	11994	Sears Holdings Corporation				\$3,339.20			\$3,339.20
83.	Harder, Daniel Robert	13941	Sears, Roebuck and Co.			\$10,153.85			\$10,153.85	Harder, Daniel Robert	14895	Sears, Roebuck and Co.				\$10,153.85			\$10,153.85
84.	Hays County, Texas	460	Sears Holdings Corporation			\$393.58			\$393.58	Hays County, Texas	475	Sears Holdings Corporation				\$393.58			\$393.58
85.	HEIVILIN, DEBRA	10535	Sears Holdings Corporation			\$560.00			\$560.00	HEIVILIN, DEBRA	10600	Sears Holdings Corporation				\$560.00			\$560.00
86.	Heivilin, Debra J	4772	Sears Holdings Corporation			\$560.00			\$560.00	Heivilin, Debra J	10600	Sears Holdings Corporation				\$560.00			\$560.00
87.	Hernando County Tax Collector	14308	Sears, Roebuck and Co.			\$0.00			\$0.00	HERNANDO COUNTY TAX COLLECTOR	18398	Sears, Roebuck and Co.				\$0.00			\$0.00
88.	HOLDSUN GROUP LIMITED	19	Sears, Roebuck and Co.	\$49,353.60				\$396,474.17	\$445,827.77	Holdsun Group Limited	1257	Sears, Roebuck and Co.	\$49,353.60				\$396,474.17	\$445,827.77	
89.	HOLDSUN GROUP LIMITED	30	Sears, Roebuck and Co.	\$49,353.60				\$396,474.17	\$445,827.77	Holdsun Group Limited	1257	Sears, Roebuck and Co.	\$49,353.60				\$396,474.17	\$445,827.77	
90.	HOLDSUN GROUP LIMITED	20	Sears, Roebuck and Co.	\$445,827.77					\$445,827.77	HOLDSUN GROUP LIMITED	712	Sears, Roebuck and Co.	\$445,827.77						\$445,827.77
91.	House of La-Rose	4844	Kmart Holding Corporation			\$62.80			\$62.80	House of La-Rose	5105	Kmart Holding Corporation				\$62.80			\$62.80
92.	HOWARD, ROOSEVELT	12106	Sears Holdings Corporation			\$1,520.00			\$1,520.00	HOWARD, ROOSEVELT	12802	Sears Holdings Corporation				\$1,520.00			\$1,520.00
93.	Huddleston, Ramona	8363	Sears Holdings Corporation			\$100,000.00			\$100,000.00	Huddleston, Ramona	8572	Sears Holdings Corporation				\$100,000.00			\$100,000.00
94.	IDM Inc	7572	Sears Holdings Corporation	\$8,475.00				\$47,414.00	\$55,889.00	IDM Inc	16345	Sears Holdings Corporation	\$8,475.00				\$47,414.00	\$55,889.00	
95.	Imperial Industrial Supply Co	1498	Sears Holdings Corporation	\$10,479.22				\$21,242.50	\$31,721.72	Imperial Industrial Supply Co	1618	Sears Holdings Corporation	\$10,479.22				\$21,242.50	\$31,721.72	
96.	Imperial Industrial Supply Co	1622	Sears Holdings Corporation	\$41,578.95				\$87,325.08	\$128,904.03	Imperial Industrial Supply Co	1887	Sears Holdings Corporation	\$41,578.95				\$87,325.08	\$128,904.03	
97.	IncredIBody	15221	Sears Holdings Corporation	\$322.99					\$322.99	IncredIBody	17659	Sears Holdings Corporation	\$322.99						\$322.99
98.	INFILOOM INDIA PRIVATE LIMITED	565	Kmart Corporation	\$91,307.16					\$91,307.16	INFILOOM INDIA PRIVATE LIMITED	2924	Kmart Corporation	\$91,307.16						\$91,307.16
99.	Infiloom India Private Limited	664	Sears, Roebuck and Co.	\$98,918.32					\$98,918.32	Infiloom India Private Limited	3181	Sears, Roebuck and Co.	\$98,918.32						\$98,918.32
100.	Infinite Peripherals, Inc.	1900	Sears Holdings Management Corporation	\$5,109.39					\$43,978.59	Infinite Peripherals, Inc.	1979	Sears Holdings Management Corporation	\$5,109.39				\$43,978.59	\$49,087.98	
101.	International Paper	9567	Kmart Corporation	\$116,548.33					\$116,548.33	International Paper	10048	Sears Holdings Management Corporation	\$116,548.33						\$116,548.33
102.	International Paper	10037	Kmart Corporation	\$116,548.33					\$116,548.33	International Paper	10048	Sears Holdings Management Corporation	\$116,548.33						\$116,548.33
103.	Jackson County Collector-Bankruptcy	10824	Sears Holdings Corporation			\$546.71		\$1,382.37	\$1,929.08	Jackson County Collector-Bankruptcy	11142	Sears Holdings Corporation				\$546.71	\$1,382.37	\$1,929.08	
104.	Kimberly-Clark Corporation	5393	Kmart Corporation	\$0.00				\$0.00	\$0.00	Kimberly-Clark Corporation	5534	Kmart Corporation	\$0.00				\$0.00	\$0.00	
105.	KING KAY, STEPHANIE L	12489	Sears Holdings Corporation			\$932.80			\$932.80	King Kay, Stephanie L	12551	Sears Holdings Corporation				\$932.80			\$932.80
106.	Kingswell, Inc.	8379	Sears Holdings Corporation	\$1,208.40					\$1,208.40	Kingswell, Inc.	10816	Sears Holdings Corporation	\$1,208.40						\$1,208.40
107.	Kloepfer, Inc	12690	Sears Holdings Corporation			\$135,889.67			\$135,889.67	Kloepfer, Inc	13577	Sears Holdings Corporation				\$135,889.67			\$135,889.67
108.	KTM Ventures LLC dba USAetail	2968	Sears Holdings Corporation	\$2,599.04				\$6,889.94	\$9,488.98	KTM Ventures LLC dba USAetail	10568	Sears Holdings Corporation	\$2,599.04				\$6,889.94	\$9,488.98	
109.	Kulzer Limited	12300	Sears Holdings Corporation	\$47,512.95					\$47,512.95	Kulzer Limited	12432	Sears Holdings Corporation	\$47,512.95						\$47,512.95

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110.	Kunkel, Sharon M	3888	Sears Holdings Corporation					\$2,205.00	\$2,205.00	Kunkel, Sharon M	13608	Sears Holdings Corporation					\$2,205.00	\$2,205.00			
111.	LAFLAMME, TAMMY	7105	Sears Holdings Corporation				\$4,940.63		\$4,940.63	LAFLAMME, TAMMY	16206	Sears Holdings Corporation					\$4,940.63	\$4,940.63			
112.	Lara, Melinda	10988	Sears Holdings Corporation			\$0.00	\$0.00		\$0.00	LARA, MELINDA	13672	Sears Holdings Corporation		\$0.00		\$0.00	\$0.00	\$0.00			
113.	LEIKER, TERRY G	9308	Sears Holdings Corporation					\$3,696.00	\$3,696.00	Leiker, Terry G	14087	Sears Holdings Corporation					\$3,696.00	\$3,696.00			
114.	Levcom Wall Plaza Associates	13525	Kmart Corporation			\$47,598.84			\$625,132.55	\$672,731.39	Levcom Wall Plaza Associates	14283	Kmart Corporation					\$625,132.55	\$672,731.39		
115.	Link, Terrence	7288	Sears Holdings Corporation				\$395.89		\$395.89								\$395.86	\$0.03	\$395.89		
116.	Link, Terrence	7680	Sears Holdings Corporation				\$395.89		\$395.89	Link, Terrence	14351	Sears Holdings Corporation									
117.	Linscott, Angela	13377	Sears Holdings Corporation			\$3,200.00			\$3,200.00	Linscott, Angela	13421	Sears Holdings Corporation					\$3,200.00		\$3,200.00		
118.	LUAN INVESTMENT SE	9143	Kmart Corporation	\$10,024.43				\$81,072.08	\$91,096.51	LUAN INVESTMENT SE	9215	Kmart Corporation		\$10,024.43				\$81,072.08	\$91,096.51		
119.	Lyncu, Dawn	1518	Sears Holdings Corporation				\$497.69		\$497.69	Lyncu, Dawn	1981	Sears Holdings Corporation					\$497.69		\$497.69		
120.	MAYFAIR Accessories Int'l Ltd	1291	Sears Holdings Corporation	\$1,211,353.47				\$2,818,392.89	\$4,029,746.36	MAYFAIR ACCESSORIES INT'L LTD	1425	Sears Holdings Corporation		\$1,211,353.47				\$2,818,392.89	\$4,029,746.36		
121.	MAYFAIR ACCESSORIES INT'L LTD	1438	Kmart Corporation	\$841,716.89				\$1,453,395.97	\$2,295,112.86	MAYFAIR ACCESSORIES INT'L LTD	14127	Kmart Corporation		\$841,716.89				\$1,453,395.97	\$2,295,112.86		
122.	MAYfair Accessories Int'l Ltd	1609	Kmart Corporation	\$841,716.89				\$1,453,395.97	\$2,295,112.86												
123.	MAYFAIR ACCESSORIES INT'L LTD	1621	Sears, Roebuck and Co.	\$369,636.58				\$1,364,996.92	\$1,734,633.50									\$1,364,996.92	\$1,734,633.50		
124.	MAYFAIR ACCESSORIES INT'L LTD	1627	Sears, Roebuck and Co.	\$369,636.58				\$1,364,996.92	\$1,734,633.50												
125.	McLane Company, Inc.	15940	Kmart Corporation	\$727,566.65		\$0.00			\$727,566.65	McLane Company, Inc.	17756	Kmart Corporation		\$727,566.65					\$727,566.65		
126.	MECHANICS TOOLS WAREHOUSE	13029	Sears Holdings Corporation	\$30,155.28				\$21,838.64	\$51,993.92	MECHANICS TOOLS WAREHOUSE	13097	Sears Holdings Corporation		\$30,155.28					\$21,838.64	\$51,993.92	
127.	MID PACIFIC DISTRIBUTORS, INC.	4273	Sears Holdings Management Corporation	\$8,779.20				\$33,084.37	\$41,863.57	MID PACIFIC DISTRIBUTORS, INC.	4986	Sears Holdings Management Corporation		\$8,779.20					\$33,084.37	\$41,863.57	
128.	Morejon Jr, Alberto	1741	Sears Holdings Corporation			\$8,372.00	\$0.00		\$8,372.00	Morejon Jr, Alberto	2947	Sears Holdings Corporation					\$8,372.00	\$0.00			
129.	Morris, Susan K	1558	Sears Holdings Corporation				\$367.50		\$367.50	Morris, Susan K	1800	Sears Holdings Corporation						\$367.50		\$367.50	
130.	Moye, Ophelia	1674	Sears Holdings Management Corporation				\$249.58		\$249.58	Moye, Ophelia	2209	Sears Holdings Management Corporation						\$249.58		\$249.58	
131.	MyLovebugRocky, LLP	2407	Sears Holdings Corporation		\$382.06				\$382.06	MyLovebugRocky, LLP	10176	Sears Holdings Corporation		\$382.06						\$382.06	
132.	NYL Holdings LLC	1392	Kmart Corporation		\$9,248.40				\$9,248.40	NYL Holdings LLC	3051	Kmart Corporation		\$9,248.40						\$9,248.40	
133.	Oestreich, Evan R.	16208	Sears, Roebuck and Co.				\$1,680.00		\$1,680.00	Oestreich, Evan R.	17240	Sears, Roebuck and Co.						\$1,680.00		\$1,680.00	
134.	Ohio Bureau of Workers' Compensation	6885	Sears, Roebuck and Co.				\$616,477.37		\$616,477.37	Ohio Bureau of Workers' Compensation	7083	Sears, Roebuck and Co.						\$616,477.37		\$616,477.37	
135.	One To One Garment Mfg., Ltd.	903	Sears, Roebuck and Co.		\$1,123.20				\$56,516.50	\$57,639.70	One To One Garment Mfg., Ltd.	1782	Sears, Roebuck and Co.		\$1,123.20					\$56,516.50	\$57,639.70
136.	One To One Garment Mfg., Ltd.	916	Kmart Corporation		\$109,396.32				\$136,892.94	\$246,289.26	One To One Garment Mfg., Ltd.	1960	Kmart Corporation		\$109,396.32					\$136,892.94	\$246,289.26
137.	Otaguro, Kelvin	8475	Sears Holdings Corporation		\$346.81			\$346.81		\$693.62	Otaguro, Kelvin	11582	Sears Holdings Corporation		\$346.81					\$346.81	
138.	Paco (China) Garment Ltd.	1187	Sears Holdings Corporation		\$6,831,158.74					\$6,831,158.74	Paco (China) Garment Ltd.	1762	Sears Holdings Corporation		\$6,831,158.74						\$6,831,158.74
139.	Pasadena Independent School District	7011	Sears Holdings Corporation			\$92,550.74			\$92,550.74	Pasadena Independent School District	8066	Sears Holdings Corporation						\$92,550.74		\$92,550.74	
140.	PCL CO LIMITED	206	Sears Holdings Corporation		\$258,118.88				\$3,102,959.43	\$3,361,078.31	PCL CO LIMITED	255	Sears Holdings Corporation		\$258,118.88						\$3,102,959.43
141.	PCL CO LIMITED	572	Sears, Roebuck and Co.		\$126,328.90				\$1,352,548.25	\$1,478,877.15	PCL CO LIMITED	3176	Sears, Roebuck and Co.		\$126,328.90						\$1,352,548.25
142.	PCL CO LIMITED	798	Kmart Corporation		\$131,789.98				\$1,750,411.18	\$1,882,201.16	PCL CO LIMITED	2281	Kmart Corporation		\$131,789.98						\$1,750,411.18

Claims to be Disallowed										Surviving Claims											
Ref #	Name of Claimant	Claim No. to be Disallowed *	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount **	Asserted Administrative Priority Claim Amount **	Asserted Secured Claim Amount **	Asserted Priority Claim Amount **	Asserted General Unsecured Claim Amount **	Asserted Total Claim Amount **	Name of Claimant	Surviving Claim No. *	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount **	Asserted Administrative Priority Claim Amount **	Asserted Secured Claim Amount **	Asserted Priority Claim Amount **	Asserted General Unsecured Claim Amount **	Asserted Total Claim Amount **			
143.	PCL CO LIMITED	5249	Kmart Corporation	\$398,530.76				\$1,483,670.40	\$1,882,201.16									\$1,483,670.40	\$1,882,201.16		
144.	PCL CO LIMITED	5254	Kmart Corporation	\$398,530.76				\$1,483,670.40	\$1,882,201.16	PCL Co Limited	9973	Kmart Corporation	\$398,530.76						\$1,483,670.40	\$1,882,201.16	
145.	PCL CO LIMITED	5251	Sears, Roebuck and Co.	\$382,030.14				\$1,096,847.01	\$1,478,877.15	PCL Co Limited	10262	Sears, Roebuck and Co.	\$382,030.14						\$1,096,847.01	\$1,478,877.15	
146.	Petoskey Plastics, Inc.	4255	Sears Holdings Corporation	\$2,291.60				\$11,962.40	\$14,254.00	Petoskey Plastics, Inc.	9255	Sears Holdings Corporation	\$2,291.60						\$11,962.40	\$14,254.00	
147.	POPE COUNTY TAX COLLECTOR	6515	Sears Holdings Corporation					\$12,205.60	\$12,205.60	POPE COUNTY TAX COLLECTOR	13240	Sears Holdings Corporation							\$12,205.60		
148.	Precision Control Systems of Chicago, Inc.	12835	Sears Holdings Corporation	\$50,592.00				\$54,524.00	\$332,516.00	Precision Control Systems of Chicago, Inc.	12906	Sears Holdings Corporation	\$50,592.00						\$54,524.00	\$332,516.00	
149.	PRIMACY INDUSTRIES LIMITED	1192	Sears Holdings Corporation	\$36,564.78					\$36,564.78	PRIMACY INDUSTRIES LIMITED	2737	Sears Holdings Corporation	\$36,564.78							\$36,564.78	
150.	Prince of Peace Enterprises Inc.	5864	Sears Holdings Corporation	\$3,362.16				\$13,872.00	\$17,234.16	Prince of Peace Enterprises Inc.	5890	Sears Holdings Corporation	\$3,362.16							\$13,872.00	\$17,234.16
151.	Promociones Coqui	6853	Sears Holdings Corporation	\$15,369.00				\$30,738.00	\$46,107.00	PROMOCIONES COQUI	6989	Sears Holdings Corporation	\$15,369.00							\$30,738.00	\$46,107.00
152.	PUEBLO COUNTY TREASURER	10787	Sears Holdings Corporation					\$58,388.46	\$58,388.46	PUEBLO COUNTY TREASURER	18250	Sears Holdings Corporation							\$58,388.46		
153.	Pueblo County Treasurer	10802	Sears Holdings Corporation					\$7,454.10	\$7,454.10	Pueblo County Treasurer	18272	Sears Holdings Corporation							\$7,454.10		
154.	Rain of Las Vegas	4456	StarWest, LLC					\$1,852.50	\$1,852.50	RAIN OF LAS VEGAS	12484	StarWest, LLC							\$1,852.50		
155.	Ranir LLC	8666	Sears Holdings Corporation	\$24,362.64				\$79,053.60	\$103,416.24	Ranir LLC	8929	Sears Holdings Corporation	\$24,362.64							\$79,053.60	\$103,416.24
156.	REED, ANGELA S	14060	Sears Holdings Corporation					\$3,902.50	\$3,902.50	REED, ANGELA S	18207	Sears Holdings Corporation							\$3,902.50		
157.	Reed, Mary	1685	Sears Holdings Corporation					\$19,384.62	\$19,384.62	Reed, Mary	11430	Sears, Roebuck and Co.							\$19,384.62		
158.	Reed, Mary	1986	Sears Holdings Corporation					\$19,384.62	\$19,384.62	REEVES, MARK	11156	Sears Holdings Corporation								\$19,384.62	
159.	REEVES, MARK	5845	Sears Holdings Corporation					\$2,724.00	\$2,724.00	REEVES, MARK	11156	Sears Holdings Corporation								\$2,724.00	
160.	RICHARDSON, ALEATHEA	9485	Sears Holdings Corporation					\$0.00	\$0.00	RICHARDSON, ALEATHEA	10645	Sears Holdings Corporation									
161.	RICHARDSON, ALEATHEA	10264	Sears Holdings Corporation					\$0.00	\$0.00	Richmix Distributors LLC	2698	Sears Holdings Corporation									
162.	Richmix Distributors LLC	2040	Sears Holdings Corporation	\$1,252.84					\$1,252.84	Richmix Distributors LLC	2698	Sears Holdings Corporation								\$1,252.84	
163.	Richmix Distributors LLC	2136	Sears Holdings Corporation	\$1,252.84					\$1,252.84	Rigby, Zoi	12145	Sears Holdings Corporation									
164.	Richmix Distributors LLC	2398	Sears Holdings Corporation	\$1,252.84					\$1,252.84	Roman, Edith	9156	Sears Holdings Corporation									
165.	RIGSBY, ZOI	5460	Sears Holdings Corporation					\$7,017.59	\$7,017.59	Rigby, Zoi	12145	Sears Holdings Corporation									
166.	Roman, Edith	8939	Sears Holdings Corporation					\$18,099.00	\$18,099.00	Roman, Edith	9156	Sears Holdings Corporation									
167.	Rosemary Assets Limited	9746	Sears Holdings Corporation	\$391,903.52					\$391,903.52	Rosemary Assets Limited	10092	Sears Holdings Corporation									
168.	Rosenthal & Rosenthal, Inc.	13188	Sears Holdings Corporation	\$551.75					\$551.75	Rosenthal & Rosenthal, Inc.	13317	Sears Holdings Corporation									
169.	Rubio, Mauricio	6969	Sears Holdings Management Corporation	\$11,113.00					\$11,113.00	Rubio, Mauricio	9957	Sears Holdings Management Corporation									
170.	Seguinot, Jaime	1516	Sears Holdings Corporation					\$2,441.25	\$2,441.25	Seguinot, Jaime	1976	Sears Holdings Corporation									
171.	Seiko Watch of America LLC	14055	Sears Operations LLC					\$415,611.61	\$415,611.61	Seiko Watch of America LLC	14069	Sears Operations LLC									
172.	Shanghai Neoint Industrial Co., Ltd	1605	Sears Holdings Corporation					\$12,474.00	\$12,474.00	Shanghai Neoint Industrial Co., Ltd	1957	Sears Holdings Corporation									
173.	Smart Direct LLC	1630	Sears Holdings Corporation	\$14,960.00					\$14,960.00	Smart Direct LLC	1828	Sears Holdings Corporation									
174.	Smart Direct LLC	1693	Kmart Corporation	\$14,960.00					\$14,960.00	Smart Direct LLC	1903	Kmart Corporation									
175.	Stanios Industrial Supply Co	2320	Sears Holdings Corporation					\$9,826.20	\$9,826.20	Stanios Industrial Supply Co	2346	Sears Holdings Corporation									
176.	Stericycle Environmental Solutions Inc	16934	Kmart Corporation	\$845,386.73				\$1,014,642.60	\$1,860,029.33	Stericycle Environmental Solutions Inc	18304	Kmart Corporation									

Claims to be Disallowed										Surviving Claims											
Ref #	Name of Claimant	Claim No. to be Disallowed *	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount **	Asserted Administrative Priority Claim Amount **	Asserted Secured Claim Amount **	Asserted Priority Claim Amount **	Asserted General Unsecured Claim Amount **	Asserted Total Claim Amount **	Name of Claimant	Surviving Claim No. *	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount **	Asserted Administrative Priority Claim Amount **	Asserted Secured Claim Amount **	Asserted Priority Claim Amount **	Asserted General Unsecured Claim Amount **	Asserted Total Claim Amount **			
177.	Stericycle Environmental Solutions, Inc.	17054	Kmart Corporation		\$845,386.73			\$1,014,642.60	\$1,860,029.33	Stericycle Environmental Solutions, Inc.	18094	Kmart Corporation						\$1,014,642.60	\$1,860,029.33		
178.	STERICYCLE ENVIRONMENTAL SOLUTIONS, INC.	17273	Kmart Corporation		\$845,386.73			\$1,014,642.60	\$1,860,029.33	Stericycle Environmental Solutions, Inc.	18094	Kmart Corporation						\$1,014,642.60	\$1,860,029.33		
179.	Stericycle Environmental Solutions, Inc.	17865	Kmart Corporation		\$845,386.73			\$1,014,642.60	\$1,860,029.33	Stericycle Environmental Solutions, Inc.	18094	Kmart Corporation						\$1,014,642.60	\$1,860,029.33		
180.	STERICYCLE ENVIRONMENTAL SOLUTIONS, INC.	17597	Sears, Roebuck and Co.		\$845,386.73			\$1,014,642.60	\$1,860,029.33	STERICYCLE ENVIRONMENTAL SOLUTIONS, INC.	17938	Sears, Roebuck and Co.						\$1,014,642.60	\$1,860,029.33		
181.	STIG JIANGSU LIGHT&TEXTILE I&E CO LTD-TEXPRO	1860	Sears, Roebuck and Co.	\$182,494.20				\$247,421.14	\$429,915.34	STIG JIANGSU LIGHT&TEXTILE I&E CO LTD-TEXPRO	2473	Sears, Roebuck and Co.						\$247,421.14	\$429,915.34		
182.	STIG JIANGSU LIGHT&TEXTILE I&E CO LTD-TEXPRO	1901	Sears, Roebuck and Co.	\$182,494.20				\$247,421.14	\$429,915.34	STIG JIANGSU LIGHT&TEXTILE I&E CO LTD-TEXPRO	2473	Sears, Roebuck and Co.						\$247,421.14	\$429,915.34		
183.	STIG JIANGSU LIGHT&TEXTILE I&E CO LTD-TEXPRO	2448	Sears, Roebuck and Co.	\$182,494.20				\$247,421.14	\$429,915.34	STIG JIANGSU LIGHT&TEXTILE I&E CO LTD-TEXPRO	2473	Sears, Roebuck and Co.						\$247,421.14	\$429,915.34		
184.	Sunny Jet Textiles Co., Ltd	1070	Sears, Roebuck and Co.	\$21,429.72				\$21,429.72	Sunny Jet Textiles Co., Ltd	1388	Sears, Roebuck and Co.		\$21,429.72						\$21,429.72		
185.	TEAL Consulting Group	11298	Sears, Roebuck and Co.					\$7,353.30		TEAL Consulting Group	14411	Sears, Roebuck and Co.						\$7,353.30		\$7,353.30	
186.	TENAGLIA & HUNT, P.A.	15496	Sears Holdings Corporation					\$42,035.66	\$26,019.95	\$68,055.61	TENAGLIA & HUNT, P.A.	17625	Sears Holdings Corporation						\$42,035.66	\$26,019.95	\$68,055.61
187.	The Ohio Department of Taxation	8649	Sears Holdings Corporation					\$406,560.08	\$56,387.55	\$462,947.63	The Ohio Department of Taxation	8785	Sears Holdings Corporation						\$406,560.08	\$56,387.55	\$462,947.63
188.	THOMPSON, NANCY L	5109	Sears Brands Management Corporation					\$10,648.00		\$10,648.00	THOMPSON, NANCY L	11090	Sears Holdings Management Corporation						\$10,648.00		\$10,648.00
189.	Tomczak, David	12865	Sears Holdings Corporation			\$10,662.50			\$10,662.50	Tomczak, David	12872	Sears Holdings Corporation						\$10,662.50		\$10,662.50	
190.	Traddictivas Limited	12481	Sears Holdings Corporation	\$81,121.44					\$81,121.44	Traddictivas Limited	12493	Sears Holdings Corporation		\$81,121.44					\$81,121.44		\$81,121.44
191.	True Value Company, L.L.C. a/k/a True Value Manufacturing	3644	Kmart Corporation	\$33,831.20				\$65,052.01	\$98,883.21	True Value Company, L.L.C. a/k/a True Value Manufacturing	3846	Kmart Corporation		\$33,831.20					\$65,052.01	\$98,883.21	
192.	True Value Company, L.L.C. a/k/a True Value Manufacturing	3646	Sears, Roebuck and Co.	\$3,810.61				\$36,583.37	\$40,393.98	True Value Company, L.L.C. a/k/a True Value Manufacturing	3908	Sears, Roebuck and Co.		\$3,810.61					\$36,583.37	\$40,393.98	
193.	Tulip Home Manufacture Co., Ltd	239	Sears Holdings Corporation	\$527,995.48				\$527,995.48		\$1,055,990.96	Tulip Home Manufacture Co., Ltd	783	Sears Holdings Corporation		\$527,995.48					\$1,055,990.96	
194.	Tulip Home Manufacture Co., Ltd	215	Sears Holdings Corporation	\$527,995.48				\$527,995.48		\$1,055,990.96	Tulip Home Manufacture Co., Ltd	783	Sears Holdings Corporation		\$527,995.48					\$1,055,990.96	
195.	Uvalde Leader News	6825	Sears Holdings Management Corporation		\$2,278.64					\$2,278.64	Uvalde Leader News	10957	Sears Holdings Management Corporation		\$2,278.64					\$2,278.64	
196.	Via Port New York LLC	15619	Sears, Roebuck and Co.		\$500,411.73					\$500,411.73	Via Port New York LLC	16407	Sears, Roebuck and Co.		\$500,411.73					\$500,411.73	
197.	Waterford Utility Commission (W.U.C., CT)	9559	Sears Holdings Corporation					\$2,650.09		\$2,650.09	Waterford Utility Commission (W.U.C., CT)	9976	Sears Holdings Corporation						\$2,650.09		\$2,650.09
198.	WESOKY LIMITED	12250	Sears Holdings Corporation	\$183,327.73						\$183,327.73	WESOKY LIMITED	12439	Sears Holdings Corporation		\$183,327.73					\$183,327.73	
199.	Wicked Fashions, Inc.	15228	Kmart Corporation	\$144,912.00						\$144,912.00	Wicked Fashions, Inc.	16172	Kmart Corporation		\$144,912.00					\$144,912.00	
200.	Wiedemann, Linda D	9880	Sears Holdings Corporation				\$2,567.25			\$2,567.25	Wiedemann, Linda D	13131	Sears Holdings Corporation						\$2,567.25		\$2,567.25
201.	Winners Industry Company Limited	15654	Sears, Roebuck and Co.	\$1,726,765.83				\$1,173,318.89	\$2,900,084.72	Winners Industry Company Limited	17627	Sears, Roebuck and Co.		\$1,726,765.83					\$1,173,318.89	\$2,900,084.72	
202.	Winners Industry Company Limited	15719	Kmart Corporation	\$1,205,965.44	\$0.00			\$1,253,150.92	\$2,459,116.36	Winners Industry Company Limited	16253	Kmart Corporation		\$1,205,965.44					\$1,253,150.92	\$2,459,116.36	
203.	Wise Food Inc	11919	Kmart Corporation	\$13,696.92				\$27,407.39	\$41,104.31	Wise Food Inc	17768	Kmart Corporation		\$13,696.92					\$27,407.39	\$41,104.31	

\* As a result of administrative procedures, the surviving claim no. may be lower than the claim no. to be disallowed.

\*\* Asserted amount includes any unliquidated amounts.

Claims to be Disallowed										Surviving Claims									
Ref #	Name of Claimant	Claim No. to be Disallowed *	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount **	Asserted Administrative Priority Claim Amount **	Asserted Secured Claim Amount **	Asserted Priority Claim Amount **	Asserted General Unsecured Claim Amount **	Asserted Total Claim Amount **	Name of Claimant	Surviving Claim No. *	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount **	Asserted Administrative Priority Claim Amount **	Asserted Secured Claim Amount **	Asserted Priority Claim Amount **	Asserted General Unsecured Claim Amount **	Asserted Total Claim Amount **	
204.	Wolford, Arthur	88	Sears Holdings Corporation			\$310.00		\$310.00		Wolford, Arthur	94	Sears Holdings Corporation					\$310.00		\$310.00
205.	XIAMEN LUXINJIA IMP & EXP CO LTD	4915	Sears, Roebuck and Co.	\$148,809.52				\$315,800.94	\$464,610.46	Xiamen Luxinjia Imp & Exp Co Ltd	5932	Sears, Roebuck and Co.	\$148,809.52				\$315,800.94	\$464,610.46	
206.	Zhejiang Fansi Clothing Co. Ltd.	14897	Sears Holdings Corporation	\$740,360.48				\$595,885.92	\$1,336,246.40	Zhejiang Fansi Clothing Co. Ltd.	17537	Sears Holdings Corporation	\$740,360.48				\$595,885.92	\$1,336,246.40	
207.	ZUCKERFAN LIMITED	12444	Sears Holdings Corporation	\$73,509.91					\$73,509.91	ZUCKERFAN LIMITED	12485	Sears Holdings Corporation	\$73,509.91					\$73,509.91	

**Exhibit B**

**Proposed Order**

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----x  
In re : Chapter 11  
:   
SEARS HOLDINGS CORPORATION, *et al.*, : Case No. 18-23538 (RDD)  
:   
Debtors.<sup>1</sup> : (Jointly Administered)  
-----x

**ORDER GRANTING DEBTORS' EIGHTH OMNIBUS OBJECTION  
TO PROOFS OF CLAIM (DUPLICATE CLAIMS)**

Upon the *Debtors' Eighth Omnibus Objection to Proofs of Claim (Duplicate Claims)*, filed September 9, 2019 (the “**Objection**”),<sup>2</sup> of Sears Holdings Corporation and its debtor affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”), pursuant to section 502 under title 11 of the United States Code (the “**Bankruptcy Code**”), and Rule 3007 of the Federal Rules of Bankruptcy Procedures (the “**Bankruptcy Rules**”), for an order (i) disallowing and expunging the Duplicate Claims, and (ii) granting related relief, all as more fully set forth in the Objection; and the Bankruptcy Court having jurisdiction to consider the Objection and the relief requested therein in accordance with 28 U.S.C. §§ 157(a)-(b) and 1334 and the *Amended Standing Order of Reference M-431*, dated January 31, 2012 (Preska, C.J.); and consideration of the Objection and the relief requested therein

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innoval Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears, Roebuck de Puerto Rico, Inc.) (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation) (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

<sup>2</sup> Capitalized terms not otherwise herein defined shall have the meanings ascribed to such terms in the Objection.

being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Bankruptcy Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the relief requested in the Objection having been provided, and it appearing that no other or further notice need be provided in accordance with the Amended Case Management Order; and such notice having been adequate and appropriate under the circumstances, and it appearing that other or further notice need be provided; and the Bankruptcy Court having held a hearing to consider the relief requested in the Objection on October 23, 2019 (the “**Hearing**”); and upon the record of the Hearing, and upon all of the proceedings had before the Bankruptcy Court; and the Bankruptcy Court having determined that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and is in the best interests of the Debtors, their estates, their creditors, and all parties in interest; and after due deliberation and sufficient cause appearing therefor,

**IT IS HEREBY ORDERED THAT**

1. The Objection is granted to the extent set forth herein.
2. Pursuant to section 502 of the Bankruptcy Code and Bankruptcy Rule 3007, each claim listed on **Exhibit 1** annexed hereto, under the heading “*Claims to be Disallowed*” (the “**Duplicate Claims**”), is disallowed and expunged in its entirety and each such Duplicate Claim shall be deleted from the Debtors’ claims register.
3. The disallowance and expungement of the Duplicate Claims does not constitute any admission or finding concerning any of the claims listed on **Exhibit 1** annexed hereto, under the heading “*Surviving Claims*” (the “**Surviving Claims**”), and the Surviving Claims are neither allowed nor disallowed by this Order.
4. The rights of the Debtors to object to the Surviving Claims, in whole or in part, and on any basis, are specifically preserved.

5. This Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object to or defend on any basis are expressly reserved with respect to, any Duplicate Claim referenced or identified in the Objection that is not listed on **Exhibit 1**.

6. The Debtors, the Debtors' claims and noticing agent, Prime Clerk, and the Clerk of this Bankruptcy Court are authorized to take all actions necessary or appropriate to give effect to this Order.

7. The terms and conditions of this Order are effective immediately upon entry.

Dated: \_\_\_\_\_, 2019  
White Plains, New York

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HONORABLE ROBERT D. DRAIN  
UNITED STATES BANKRUPTCY JUDGE

**Exhibit 1**

**Duplicate Claims**

Ref #	Name of Claimant	Claims to be Disallowed							Surviving Claims										
		Claim No. to be Disallowed *	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount **	Asserted Administrative Priority Claim Amount **	Asserted Secured Claim Amount **	Asserted Priority Claim Amount **	Asserted General Unsecured Claim Amount **	Asserted Total Claim Amount **	Name of Claimant	Surviving Claim No. *	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount **	Asserted Administrative Priority Claim Amount **	Asserted Secured Claim Amount **	Asserted Priority Claim Amount **	Asserted General Unsecured Claim Amount **	Asserted Total Claim Amount **	
1.	A-1 Fixit Shop	5147	Sears Holdings Corporation				\$612.68		\$612.68	A-1 Fixit Shop	11466	Sears Holdings Corporation				\$612.68		\$612.68	
2.	Action Packaged, Inc.	5691	Sears Holdings Corporation	\$60,415.90					\$60,415.90	Action Packaged, Inc.	5807	Sears Holdings Corporation	\$60,415.90					\$60,415.90	
3.	Adams, Benji L.	3054	Sears, Roebuck and Co.			\$11,671.90			\$11,671.90	Adams, Benji L.	4256	Sears, Roebuck and Co.				\$11,671.90		\$11,671.90	
4.	Advanced Merchandising Industry Co.,Limited	10022	Sears Holdings Corporation			\$172,953.36			\$172,953.36	Advanced Merchandising Industry Co.,Limited	10492	Sears Holdings Corporation				\$172,953.36		\$172,953.36	
5.	Aireco Supply, Inc	15830	Sears Holdings Corporation	\$10,322.00				\$5,763.53	\$16,085.53	Aireco Supply, Inc	16141	Sears Holdings Corporation	\$10,322.00				\$5,763.53	\$16,085.53	
6.	Ambriz, Mario	13069	Kmart Stores of Texas LLC				\$3,069.24		\$3,069.24	AMBRIZ, MARIO	14415	Kmart Stores of Texas LLC				\$3,069.24		\$3,069.24	
7.	Antoine, Wedy	6176	Sears, Roebuck and Co.			\$0.00			\$0.00	Antoine, Wedy	6293	Sears, Roebuck and Co.				\$0.00		\$0.00	
8.	AR & EM RETAIL GROUP CORP	9900	Sears Holdings Corporation	\$5,671.74					\$5,671.74	AR & EM Retail Group Corp	11465	Sears Holdings Corporation	\$5,671.74					\$5,671.74	
9.	Asia Socks Inc	6255	Sears, Roebuck and Co.	\$173,945.46					\$173,945.46	Asia Socks Inc	8568	Sears, Roebuck and Co.	\$173,945.46					\$173,945.46	
10.	Baby Coca For Wears & Textiles Co.	35	Kmart Corporation	\$157,059.12					\$157,059.12	Baby Coca For Wears & Textiles Co.	1262	Kmart Corporation	\$157,059.12					\$157,059.12	
11.	BABYLON LIMITED	12486	Sears Holdings Corporation	\$5,379.96					\$5,379.96	BABYLON LIMITED	14397	Sears Holdings Corporation	\$5,379.96					\$5,379.96	
12.	Barnes, Horace	6795	Sears Holdings Corporation	\$4,000.00		\$4,000.00	\$4,000.00		\$12,000.00	Barnes, Horace	8062	Sears Holdings Corporation	\$4,000.00		\$4,000.00	\$4,000.00		\$12,000.00	
13.	Bazan, Frances	2254	Sears Holdings Corporation				\$5,568.00		\$5,568.00	Bazan, Frances	5020	Sears Holdings Corporation				\$5,568.00		\$5,568.00	
14.	Beer, Richard	4496	Sears Holdings Corporation				\$21,031.33		\$21,031.33	Beer, Richard	10798	Sears Holdings Corporation				\$21,031.33		\$21,031.33	
15.	Bonner-Smith, Denise	9027	Sears Holdings Corporation				\$1,500.00		\$1,500.00	Bonner-Smith, Denise	10199	Sears Holdings Corporation				\$1,500.00		\$1,500.00	
16.	BRACKIN, ALICE	9521	Sears Holdings Corporation				\$2,192.08		\$2,192.08	BRACKIN, ALICE	11020	Sears Holdings Corporation				\$2,192.08		\$2,192.08	
17.	Brandon, Cindy	1496	Kmart Corporation				\$29,184.00		\$29,184.00	BRANDON, CINDY	1735	Kmart Corporation				\$29,184.00		\$29,184.00	
18.	Brewer, Sheila	9468	Sears Holdings Corporation				\$1,470.00		\$1,470.00	BREWER, SHEILA	9546	Sears Holdings Corporation				\$1,470.00		\$1,470.00	
19.	Bridgett, Patrick Neal	3887	Sears Holdings Corporation				\$17,445.25	\$24,328.98	\$41,774.23	Bridgett, Patrick Neal	12262	Sears Holdings Corporation				\$17,445.25	\$24,328.98	\$41,774.23	
20.	BST International Fashion LTD	7124	Sears, Roebuck and Co.	\$1,670,508.83				\$1,298,878.01	\$2,969,386.84	BST International Fashion LTD	7161	Sears, Roebuck and Co.	\$1,670,508.83				\$1,298,878.01	\$2,969,386.84	
21.	BST International Fashion LTD	7128	Sears, Roebuck and Co.	\$1,670,508.83				\$1,298,878.01	\$2,969,386.84										
22.	BST International Fashion LTD	7130	Sears, Roebuck and Co.	\$1,670,508.83				\$1,298,878.01	\$2,969,386.84										
23.	BST International Fashion LTD	7131	Sears, Roebuck and Co.	\$1,670,508.83				\$1,298,878.01	\$2,969,386.84										
24.	BST International Fashion LTD	7134	Sears, Roebuck and Co.	\$1,670,508.83				\$1,298,878.01	\$2,969,386.84										
25.	BST International Fashion LTD	7135	Sears, Roebuck and Co.	\$1,670,508.83				\$1,298,878.01	\$2,969,386.84										
26.	BST International Fashion LTD	7136	Sears, Roebuck and Co.	\$1,670,508.83				\$1,298,878.01	\$2,969,386.84										
27.	BST International Fashion LTD	7146	Kmart Corporation	\$285,762.40				\$521,485.85	\$807,248.25	BST International Fashion LTD	7171	Kmart Corporation	\$285,762.40				\$521,485.85	\$807,248.25	
28.	BST International Fashion LTD	7168	Kmart Corporation	\$285,762.40				\$521,485.85	\$807,248.25										
29.	Buckeye Sweeping, Inc.	1395	Sears Holdings Corporation	\$2,000.00					\$2,000.00	Buckeye Sweeping, Inc.	2375	Sears Holdings Corporation	\$2,000.00					\$2,000.00	
30.	Bullard, Aaron	1783	Sears, Roebuck and Co.				\$13,564.91		\$13,564.91	Bullard, Aaron	1902	Sears, Roebuck and Co.				\$13,564.91		\$13,564.91	
31.	Burger, Sandra Goff	1851	Sears Holdings Corporation				\$994.00	\$1,325.20	\$2,319.20	Burger, Sandra Goff	1880	Sears Holdings Corporation				\$994.00	\$1,325.20	\$2,319.20	
32.	Burnham, Kenneth S	1719	Sears Holdings Corporation				\$2,769.60		\$2,769.60	Burnham, Kenneth S	2208	Sears Holdings Corporation				\$2,769.60		\$2,769.60	
33.	Burns, Amy	1402	Sears Holdings Corporation				\$12,850.00	\$15,898.08	\$28,748.08	BURNS, AMY	9100	Sears Holdings Corporation				\$12,850.00	\$15,898.00	\$28,748.00	
34.	Burwood Group, Inc.	1833	Sears Holdings Corporation	\$641,272.31				\$91,803.81	\$733,076.12	Burwood Group, Inc.	2076	Sears Holdings Corporation	\$641,272.31				\$91,803.81	\$733,076.12	
35.	Cadena, Angelica M.	1743	Sears Holdings Corporation				\$644.17		\$644.17	Cadena, Angelica M.	2051	Sears Holdings Corporation				\$644.17		\$644.17	
36.	Caito Foods, LLC	10386	Kmart Corporation	\$9,269.67			\$41,222.41		\$50,492.08	Caito Foods, LLC	12395	Kmart Stores of Illinois LLC	\$9,269.67				\$41,222.41		\$50,492.08
37.	Cahn Township	9169	Sears Holdings Corporation				\$225.03		\$225.03	Cahn Township	9622	Sears Holdings Corporation					\$225.03		\$225.03
38.	Canon Financial Services, Inc.	14497	Sears Holdings Corporation	\$163,916.99	\$0.00			\$163,916.99		Canon Financial Services, Inc.	15054	Sears Holdings Corporation				\$0.00		\$163,916.99	

\* As a result of administrative procedures, the surviving claim no. may be lower than the claim no. to be disallowed.

\*\* Asserted amount includes any unliquidated amounts.

Claims to be Disallowed										Surviving Claims												
Ref #	Name of Claimant	Claim No. to be Disallowed *	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount **	Asserted Administrative Priority Claim Amount **	Asserted Secured Claim Amount **	Asserted Priority Claim Amount **	Asserted General Unsecured Claim Amount **	Asserted Total Claim Amount **	Name of Claimant	Surviving Claim No. *	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount **	Asserted Administrative Priority Claim Amount **	Asserted Secured Claim Amount **	Asserted Priority Claim Amount **	Asserted General Unsecured Claim Amount **	Asserted Total Claim Amount **				
39.	CEVASCO, CLARA L.	5054	Sears Holdings Corporation			\$2,424.24		\$2,424.24	\$2,424.24	Cevasco, Clara L.	11293	Sears Holdings Corporation					\$2,424.24		\$2,424.24			
40.	CHESTNUTT, TERASHIA M	14859	Sears Holdings Corporation			\$0.00			\$0.00	CHESTNUTT, TERASHIA M	14869	Sears Holdings Corporation			\$0.00				\$0.00			
41.	Choudhry, Ahsan Rizwan	2456	Sears Holdings Corporation	\$4,106.00					\$4,106.00	CHOWDHRY, AHSAN RIZWAN	12504	Sears Holdings Corporation	\$4,106.00						\$4,106.00			
42.	Choudhry, Rizwan Akhtar	3493	Sears Holdings Corporation	\$6,893.90					\$6,893.90	Choudhry, Rizwan Akhtar	12543	Sears Holdings Corporation	\$6,893.90						\$6,893.90			
43.	City of Meriden Tax Collector	16691	Sears, Roebuck and Co.			\$16,113.96			\$16,113.96	City of Meriden Tax Collector	17472	Sears, Roebuck and Co.					\$16,113.96		\$16,113.96			
44.	Coloron Jewelry Inc.	577	Sears Holdings Corporation	\$114,498.50				\$236,133.00	\$350,631.50	Coloron Jewelry Inc.	11219	Sears Holdings Corporation	\$114,498.50					\$236,133.00	\$350,631.50			
45.	Coloron Jewelry Inc.	631	Kmart Corporation	\$10,957.99				\$51,804.28	\$62,762.27	Coloron Jewelry Inc.	11093	Kmart Corporation	\$10,957.99					\$51,804.28	\$62,762.27			
46.	Comercializadora De Calzado El Maraton S.A De C.V.	11278	Sears, Roebuck and Co.	\$86,401.26					\$86,401.26	Comercializadora De Calzado El Maraton S.A De C.V.	11427	Sears, Roebuck and Co.	\$86,401.26						\$86,401.26			
47.	Connors, Fong and Mancuso, Inc.	8243	Sears Holdings Corporation					\$12,850.00	\$62,782.19	\$75,632.19	Connors, Fong and Mancuso, Inc.	8700	Sears Holdings Corporation					\$12,850.00	\$62,782.19	\$75,632.19		
48.	DAVENPORT, JONATHAN DANIEL	1530	Sears Holdings Corporation					\$3,360.00		\$3,360.00	DAVENPORT, JONATHAN DANIEL	1727	Sears Holdings Corporation					\$3,360.00		\$3,360.00		
49.	Dazzily Limited	12241	Sears Holdings Corporation	\$25,730.49					\$25,730.49	DAZZILYN LIMITED	12431	Sears Holdings Corporation	\$25,730.49							\$25,730.49		
50.	De Billas Lux	1729	Sears Brands, L.L.C.					\$2,182.91		\$2,182.91	De Billas Lux	3651	Sears Brands, L.L.C.					\$2,182.91		\$2,182.91		
51.	De Billas Lux	2355	Sears Brands, L.L.C.					\$2,182.91		\$2,182.91										\$2,182.91		
52.	Del Angel, Justina	16069	Sears Holdings Management Corporation					\$3,833.33		\$3,833.33	Del Angel, Justina	16492	Sears Holdings Management Corporation					\$3,833.33		\$3,833.33		
53.	Di Cicco, Thomas	3884	Sears Holdings Corporation					\$10,893.66		\$10,893.66	DI CICCO, THOMAS	12065	Sears Holdings Corporation					\$10,893.66		\$10,893.66		
54.	DILEEP INDUSTRIES PVT LTD	1214	Kmart Corporation	\$33,218.20					\$33,218.20	Dilip Industries Pvt Ltd	1663	Kmart Corporation	\$33,218.20							\$33,218.20		
55.	Disston Company	1371	Sears Holdings Corporation	\$41,876.67					\$135,352.97	\$177,229.64	Disston Company	2381	Sears Holdings Corporation	\$41,876.67					\$135,352.97	\$177,229.64		
56.	Disston Company	1373	Kmart Corporation	\$10,729.41					\$34,701.50	\$45,430.91	Disston Company	2013	Kmart Corporation	\$10,729.41					\$34,701.50	\$45,430.91		
57.	DM MERCHANDISING INC	13120	Sears Holdings Corporation	\$8,467.20					\$10,609.92	\$19,077.12	DM MERCHANDISING INC	14764	Sears Holdings Corporation	\$8,467.20					\$10,609.92	\$19,077.12		
58.	Ducusin, Rowena R	1684	Sears Holdings Corporation					\$6,000.00		\$6,000.00	Ducusin, Rowena R	2206	Sears Holdings Corporation					\$6,000.00		\$6,000.00		
59.	Dynasty Carpet & Rug Co., Inc.	13128	Sears Holdings Corporation	\$11,194.20					\$76,111.55	\$87,305.75	Dynasty Carpet & Rug Co., Inc.	15836	Sears Holdings Corporation	\$11,194.20					\$76,111.55	\$87,305.75		
60.	Earnest, Susan	4565	Sears Holdings Corporation						\$2,800.00		\$2,800.00	Earnest, Susan	14785	Sears Holdings Corporation					\$2,800.00		\$2,800.00	
61.	Easton Suburban Water Authority	6040	Sears Holdings Corporation						\$231.00		\$231.00											
62.	Easton Suburban Water Authority	6043	Sears Holdings Corporation						\$231.00		\$231.00	Easton Suburban Water Authority	11736	Sears Holdings Corporation					\$231.00			
63.	Easton Suburban Water Authority	10112	Sears Holdings Corporation						\$231.00		\$231.00											
64.	Easton Suburban Water Authority	6042	Sears Holdings Corporation						\$39.71		\$39.71	Easton Suburban Water Authority	10109	Sears Holdings Corporation					\$39.71			
65.	Easton Suburban Water Authority	11804	Sears Holdings Corporation						\$301.43		\$301.43	Easton Suburban Water Authority	17322	Sears Holdings Corporation					\$301.43			
66.	Elder, Sara E	16426	Sears Holdings Corporation						\$12,850.00	\$78,842.00	\$91,692.00	Elder, Sara E	16530	Sears Holdings Corporation					\$12,850.00	\$78,842.00	\$91,692.00	
67.	El-Habre, Suzanne	10548	Sears Holdings Corporation						\$6,667.00		\$6,667.00	El-Habre, Suzanne	12213	Sears Holdings Corporation					\$6,667.00		\$6,667.00	
68.	Evans, Deborah L	6488	Sears Holdings Corporation						\$217,825.20		\$217,825.20	Evans, Deborah L	6500	Sears Holdings Corporation					\$217,825.20		\$217,825.20	
69.	FAISON, SHIRLEY	5903	Sears Holdings Corporation						\$5,142.40		\$5,142.40	Faison, Shirley	10050	Sears Holdings Corporation					\$5,142.40		\$5,142.40	
70.	Fernandez, Elyse	4185	Sears Holdings Corporation						\$578.57		\$578.57	Fernandez, Elyse	4773	Sears Holdings Corporation					\$578.57		\$578.57	
71.	Find Import Corporation c/o Blue Lake Inc.	10171	Sears Holdings Corporation	\$50,138.93						\$50,138.93			Find Import Corporation c/o Blue Lake Inc.	10174	Sears Holdings Corporation							
72.	Find Import Corporation c/o Blue Lake Inc.	10172	Sears Holdings Corporation	\$50,138.93						\$50,138.93												
73.	Flynn, Dennis	864	Sears Holdings Corporation						\$3,849.36		\$3,849.36	Flynn, Dennis	10765	Sears Holdings Corporation					\$3,849.36		\$3,849.36	

\* As a result of administrative procedures, the surviving claim no. may be lower than the claim no. to be disallowed.

\*\* Asserted amount includes any unliquidated amounts.

Claims to be Disallowed										Surviving Claims									
Ref #	Name of Claimant	Claim No. to be Disallowed *	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount **	Asserted Administrative Priority Claim Amount **	Asserted Secured Claim Amount **	Asserted Priority Claim Amount **	Asserted General Unsecured Claim Amount **	Asserted Total Claim Amount **	Name of Claimant	Surviving Claim No. *	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount **	Asserted Administrative Priority Claim Amount **	Asserted Secured Claim Amount **	Asserted Priority Claim Amount **	Asserted General Unsecured Claim Amount **	Asserted Total Claim Amount **	
74.	Forrest "Butch" Freeman Oklahoma County Treasurer	5789	Sears Holdings Corporation			\$67,761.20			\$67,761.20	Forrest "Butch" Freeman Oklahoma County Treasurer	6622	Sears Holdings Corporation				\$67,761.20		\$67,761.20	
75.	FORRESTER, BRIAN	9053	Sears Holdings Corporation			\$5,051.25			\$5,051.25	FORRESTER, BRIAN	9314	Sears Holdings Corporation				\$5,051.25		\$5,051.25	
76.	Four Seasons Siding, Inc.	26	Sears Home Improvement Products, Inc.			\$6,904.86			\$6,904.86	Four Seasons Siding, Inc.	677	Sears Home Improvement Products, Inc.				\$6,904.86		\$6,904.86	
77.	Fratrich, Stephen J	4887	Sears Holdings Corporation			\$1,300.00			\$1,300.00	FRATRICH, STEPHEN J	11389	Sears Holdings Corporation				\$1,300.00		\$1,300.00	
78.	FRYER BARBARA J	9662	Sears Holdings Corporation			\$14,730.49			\$14,730.49	FRYER BARBARA J	9831	Sears Holdings Corporation				\$14,730.49		\$14,730.49	
79.	GABYS BAGS LLC	15252	Sears Holdings Corporation	\$9,269.67				\$7,713.97	\$16,983.64	Gabys Bags LLC	16631	Sears Holdings Corporation	\$9,269.67				\$7,713.97	\$16,983.64	
80.	Genesis Consulting LLC	354	Sears Home & Business Franchises, Inc.			\$12,880.00			\$12,880.00	Genesis Consulting LLC	9047	Sears Home & Business Franchises, Inc.				\$12,880.00		\$12,880.00	
81.	Green, Scott M	2415	Sears Holdings Corporation			\$3,339.20			\$3,339.20	Green, Scott M	11994	Sears Holdings Corporation				\$3,339.20		\$3,339.20	
82.	Green, Scott M	2421	Sears Holdings Corporation			\$3,339.20			\$3,339.20	Green, Scott M	11994	Sears Holdings Corporation				\$3,339.20		\$3,339.20	
83.	Harder, Daniel Robert	13941	Sears, Roebuck and Co.			\$10,153.85			\$10,153.85	Harder, Daniel Robert	14895	Sears, Roebuck and Co.				\$10,153.85		\$10,153.85	
84.	Hays County, Texas	460	Sears Holdings Corporation			\$393.58			\$393.58	Hays County, Texas	475	Sears Holdings Corporation				\$393.58		\$393.58	
85.	HEIVILIN, DEBRA	10535	Sears Holdings Corporation			\$560.00			\$560.00	HEIVILIN, DEBRA	10600	Sears Holdings Corporation				\$560.00		\$560.00	
86.	Heivilin, Debra J	4772	Sears Holdings Corporation			\$560.00			\$560.00	Heivilin, Debra J	10600	Sears Holdings Corporation				\$560.00		\$560.00	
87.	Hernando County Tax Collector	14308	Sears, Roebuck and Co.			\$0.00			\$0.00	HERNANDO COUNTY TAX COLLECTOR	18398	Sears, Roebuck and Co.				\$0.00		\$0.00	
88.	HOLDSUN GROUP LIMITED	19	Sears, Roebuck and Co.	\$49,353.60				\$396,474.17	\$445,827.77	Holdsun Group Limited	1257	Sears, Roebuck and Co.	\$49,353.60				\$396,474.17	\$445,827.77	
89.	HOLDSUN GROUP LIMITED	30	Sears, Roebuck and Co.	\$49,353.60				\$396,474.17	\$445,827.77	Holdsun Group Limited	1257	Sears, Roebuck and Co.	\$49,353.60				\$396,474.17	\$445,827.77	
90.	HOLDSUN GROUP LIMITED	20	Sears, Roebuck and Co.	\$445,827.77					\$445,827.77	HOLDSUN GROUP LIMITED	712	Sears, Roebuck and Co.	\$445,827.77					\$445,827.77	
91.	House of La-Rose	4844	Kmart Holding Corporation			\$62.80			\$62.80	House of La-Rose	5105	Kmart Holding Corporation				\$62.80		\$62.80	
92.	HOWARD, ROOSEVELT	12106	Sears Holdings Corporation			\$1,520.00			\$1,520.00	HOWARD, ROOSEVELT	12802	Sears Holdings Corporation				\$1,520.00		\$1,520.00	
93.	Huddleston, Ramona	8363	Sears Holdings Corporation			\$100,000.00			\$100,000.00	Huddleston, Ramona	8572	Sears Holdings Corporation				\$100,000.00		\$100,000.00	
94.	IDM Inc	7572	Sears Holdings Corporation	\$8,475.00				\$47,414.00	\$55,889.00	IDM Inc	16345	Sears Holdings Corporation	\$8,475.00				\$47,414.00	\$55,889.00	
95.	Imperial Industrial Supply Co	1498	Sears Holdings Corporation	\$10,479.22				\$21,242.50	\$31,721.72	Imperial Industrial Supply Co	1618	Sears Holdings Corporation	\$10,479.22					\$21,242.50	\$31,721.72
96.	Imperial Industrial Supply Co	1622	Sears Holdings Corporation	\$41,578.95				\$87,325.08	\$128,904.03	Imperial Industrial Supply Co	1887	Sears Holdings Corporation	\$41,578.95					\$87,325.08	\$128,904.03
97.	IncredIBody	15221	Sears Holdings Corporation	\$322.99					\$322.99	IncredIBody	17659	Sears Holdings Corporation	\$322.99					\$322.99	
98.	INFILOOM INDIA PRIVATE LIMITED	565	Kmart Corporation	\$91,307.16					\$91,307.16	INFILOOM INDIA PRIVATE LIMITED	2924	Kmart Corporation	\$91,307.16					\$91,307.16	
99.	Infiloom India Private Limited	664	Sears, Roebuck and Co.	\$98,918.32					\$98,918.32	Infiloom India Private Limited	3181	Sears, Roebuck and Co.	\$98,918.32					\$98,918.32	
100.	Infinite Peripherals, Inc.	1900	Sears Holdings Management Corporation	\$5,109.39				\$43,978.59	\$49,087.98	Infinite Peripherals, Inc.	1979	Sears Holdings Management Corporation	\$5,109.39					\$43,978.59	\$49,087.98
101.	International Paper	9567	Kmart Corporation	\$116,548.33					\$116,548.33	International Paper	10048	Sears Holdings Management Corporation	\$116,548.33						\$116,548.33
102.	International Paper	10037	Kmart Corporation	\$116,548.33					\$116,548.33	International Paper	10048	Sears Holdings Management Corporation	\$116,548.33						\$116,548.33
103.	Jackson County Collector-Bankruptcy	10824	Sears Holdings Corporation			\$546.71		\$1,382.37	\$1,929.08	Jackson County Collector-Bankruptcy	11142	Sears Holdings Corporation				\$546.71	\$1,382.37	\$1,929.08	
104.	Kimberly-Clark Corporation	5393	Kmart Corporation	\$0.00				\$0.00	\$0.00	Kimberly-Clark Corporation	5534	Kmart Corporation	\$0.00				\$0.00	\$0.00	
105.	KING KAY, STEPHANIE L	12489	Sears Holdings Corporation			\$932.80			\$932.80	King Kay, Stephanie L	12551	Sears Holdings Corporation				\$932.80		\$932.80	
106.	Kingswell, Inc.	8379	Sears Holdings Corporation	\$1,208.40					\$1,208.40	Kingswell, Inc.	10816	Sears Holdings Corporation	\$1,208.40					\$1,208.40	
107.	Kloepfer, Inc	12690	Sears Holdings Corporation			\$135,889.67			\$135,889.67	Kloepfer, Inc	13577	Sears Holdings Corporation				\$135,889.67		\$135,889.67	
108.	KTM Ventures LLC dba USAetail	2968	Sears Holdings Corporation	\$2,599.04				\$6,889.94	\$9,488.98	KTM Ventures LLC dba USAetail	10568	Sears Holdings Corporation	\$2,599.04				\$6,889.94	\$9,488.98	
109.	Kulzer Limited	12300	Sears Holdings Corporation	\$47,512.95					\$47,512.95	Kulzer Limited	12432	Sears Holdings Corporation	\$47,512.95					\$47,512.95	

\* As a result of administrative procedures, the surviving claim no. may be lower than the claim no. to be disallowed.

\*\* Asserted amount includes any unliquidated amounts.

Claims to be Disallowed										Surviving Claims											
Ref #	Name of Claimant	Claim No. to be Disallowed *	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount **	Asserted Administrative Priority Claim Amount **	Asserted Secured Claim Amount **	Asserted Priority Claim Amount **	Asserted General Unsecured Claim Amount **	Asserted Total Claim Amount **	Name of Claimant	Surviving Claim No. *	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount **	Asserted Administrative Priority Claim Amount **	Asserted Secured Claim Amount **	Asserted Priority Claim Amount **	Asserted General Unsecured Claim Amount **	Asserted Total Claim Amount **			
110.	Kunkel, Sharon M	3888	Sears Holdings Corporation					\$2,205.00	\$2,205.00	Kunkel, Sharon M	13608	Sears Holdings Corporation					\$2,205.00	\$2,205.00			
111.	LAFLAMME, TAMMY	7105	Sears Holdings Corporation				\$4,940.63		\$4,940.63	LAFLAMME, TAMMY	16206	Sears Holdings Corporation					\$4,940.63	\$4,940.63			
112.	Lara, Melinda	10988	Sears Holdings Corporation			\$0.00	\$0.00		\$0.00	LARA, MELINDA	13672	Sears Holdings Corporation		\$0.00		\$0.00	\$0.00	\$0.00			
113.	LEIKER, TERRY G	9308	Sears Holdings Corporation					\$3,696.00	\$3,696.00	Leiker, Terry G	14087	Sears Holdings Corporation					\$3,696.00	\$3,696.00			
114.	Levcom Wall Plaza Associates	13525	Kmart Corporation			\$47,598.84			\$625,132.55	\$672,731.39	Levcom Wall Plaza Associates	14283	Kmart Corporation					\$625,132.55	\$672,731.39		
115.	Link, Terrence	7288	Sears Holdings Corporation				\$395.89		\$395.89								\$395.86	\$0.03	\$395.89		
116.	Link, Terrence	7680	Sears Holdings Corporation				\$395.89		\$395.89	Link, Terrence	14351	Sears Holdings Corporation									
117.	Linscott, Angela	13377	Sears Holdings Corporation			\$3,200.00			\$3,200.00	Linscott, Angela	13421	Sears Holdings Corporation					\$3,200.00		\$3,200.00		
118.	LUAN INVESTMENT SE	9143	Kmart Corporation	\$10,024.43				\$81,072.08	\$91,096.51	LUAN INVESTMENT SE	9215	Kmart Corporation		\$10,024.43				\$81,072.08	\$91,096.51		
119.	Lyncu, Dawn	1518	Sears Holdings Corporation				\$497.69		\$497.69	Lyncu, Dawn	1981	Sears Holdings Corporation							\$497.69	\$497.69	
120.	MAYFAIR Accessories Int'l Ltd	1291	Sears Holdings Corporation	\$1,211,353.47				\$2,818,392.89	\$4,029,746.36	MAYFAIR ACCESSORIES INT'L LTD	1425	Sears Holdings Corporation		\$1,211,353.47					\$2,818,392.89	\$4,029,746.36	
121.	MAYFAIR ACCESSORIES INT'L LTD	1438	Kmart Corporation	\$841,716.89				\$1,453,395.97	\$2,295,112.86	MAYFAIR ACCESSORIES INT'L LTD	14127	Kmart Corporation		\$841,716.89					\$1,453,395.97	\$2,295,112.86	
122.	MAYFAIR Accessories Int'l Ltd	1609	Kmart Corporation	\$841,716.89				\$1,453,395.97	\$2,295,112.86												
123.	MAYFAIR ACCESSORIES INT'L LTD	1621	Sears, Roebuck and Co.	\$369,636.58				\$1,364,996.92	\$1,734,633.50	MAYFAIR ACCESSORIES INT'L LTD	1662	Sears, Roebuck and Co.		\$369,636.58					\$1,364,996.92	\$1,734,633.50	
124.	MAYFAIR ACCESSORIES INT'L LTD	1627	Sears, Roebuck and Co.	\$369,636.58				\$1,364,996.92	\$1,734,633.50												
125.	McLane Company, Inc.	15940	Kmart Corporation	\$727,566.65		\$0.00			\$727,566.65	McLane Company, Inc.	17756	Kmart Corporation		\$727,566.65						\$727,566.65	
126.	MECHANICS TOOLS WAREHOUSE	13029	Sears Holdings Corporation	\$30,155.28				\$21,838.64	\$51,993.92	MECHANICS TOOLS WAREHOUSE	13097	Sears Holdings Corporation		\$30,155.28						\$21,838.64	\$51,993.92
127.	MID PACIFIC DISTRIBUTORS, INC.	4273	Sears Holdings Management Corporation	\$8,779.20				\$33,084.37	\$41,863.57	MID PACIFIC DISTRIBUTORS, INC.	4986	Sears Holdings Management Corporation		\$8,779.20						\$33,084.37	\$41,863.57
128.	Morejon Jr, Alberto	1741	Sears Holdings Corporation			\$8,372.00	\$0.00		\$8,372.00	Morejon Jr, Alberto	2947	Sears Holdings Corporation								\$8,372.00	
129.	Morris, Susan K	1558	Sears Holdings Corporation				\$367.50		\$367.50	Morris, Susan K	1800	Sears Holdings Corporation								\$367.50	
130.	Moye, Ophelia	1674	Sears Holdings Management Corporation				\$249.58		\$249.58	Moye, Ophelia	2209	Sears Holdings Management Corporation								\$249.58	
131.	MyLovebugRocky, LLP	2407	Sears Holdings Corporation		\$382.06				\$382.06	MyLovebugRocky, LLP	10176	Sears Holdings Corporation		\$382.06							\$382.06
132.	NYL Holdings LLC	1392	Kmart Corporation		\$9,248.40				\$9,248.40	NYL Holdings LLC	3051	Kmart Corporation		\$9,248.40							\$9,248.40
133.	Oestreich, Evan R.	16208	Sears, Roebuck and Co.				\$1,680.00		\$1,680.00	Oestreich, Evan R.	17240	Sears, Roebuck and Co.								\$1,680.00	
134.	Ohio Bureau of Workers' Compensation	6885	Sears, Roebuck and Co.				\$616,477.37		\$616,477.37	Ohio Bureau of Workers' Compensation	7083	Sears, Roebuck and Co.								\$616,477.37	
135.	One To One Garment Mfg., Ltd.	903	Sears, Roebuck and Co.		\$1,123.20				\$56,516.50	\$57,639.70	One To One Garment Mfg., Ltd.	1782	Sears, Roebuck and Co.		\$1,123.20					\$56,516.50	\$57,639.70
136.	One To One Garment Mfg., Ltd.	916	Kmart Corporation		\$109,396.32				\$136,892.94	\$246,289.26	One To One Garment Mfg., Ltd.	1960	Kmart Corporation		\$109,396.32					\$136,892.94	\$246,289.26
137.	Otaguro, Kelvin	8475	Sears Holdings Corporation		\$346.81			\$346.81		\$693.62	Otaguro, Kelvin	11582	Sears Holdings Corporation		\$346.81						\$693.62
138.	Paco (China) Garment Ltd.	1187	Sears Holdings Corporation		\$6,831,158.74					\$6,831,158.74	Paco (China) Garment Ltd.	1762	Sears Holdings Corporation		\$6,831,158.74						\$6,831,158.74
139.	Pasadena Independent School District	7011	Sears Holdings Corporation			\$92,550.74			\$92,550.74	Pasadena Independent School District	8066	Sears Holdings Corporation								\$92,550.74	
140.	PCL CO LIMITED	206	Sears Holdings Corporation		\$258,118.88				\$3,102,959.43	\$3,361,078.31	PCL CO LIMITED	255	Sears Holdings Corporation		\$258,118.88						\$3,102,959.43
141.	PCL CO LIMITED	572	Sears, Roebuck and Co.		\$126,328.90				\$1,352,548.25	\$1,478,877.15	PCL CO LIMITED	3176	Sears, Roebuck and Co.		\$126,328.90						\$1,352,548.25
142.	PCL CO LIMITED	798	Kmart Corporation		\$131,789.98				\$1,750,411.18	\$1,882,201.16	PCL CO LIMITED	2281	Kmart Corporation		\$131,789.98						\$1,750,411.18

Claims to be Disallowed										Surviving Claims											
Ref #	Name of Claimant	Claim No. to be Disallowed *	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount **	Asserted Administrative Priority Claim Amount **	Asserted Secured Claim Amount **	Asserted Priority Claim Amount **	Asserted General Unsecured Claim Amount **	Asserted Total Claim Amount **	Name of Claimant	Surviving Claim No. *	Asserted Debtor	Asserted 503(b)(9) Administrative Priority Claim Amount **	Asserted Administrative Priority Claim Amount **	Asserted Secured Claim Amount **	Asserted Priority Claim Amount **	Asserted General Unsecured Claim Amount **	Asserted Total Claim Amount **			
143.	PCL CO LIMITED	5249	Kmart Corporation	\$398,530.76				\$1,483,670.40	\$1,882,201.16									\$1,483,670.40	\$1,882,201.16		
144.	PCL CO LIMITED	5254	Kmart Corporation	\$398,530.76				\$1,483,670.40	\$1,882,201.16	PCL Co Limited	9973	Kmart Corporation	\$398,530.76						\$1,483,670.40	\$1,882,201.16	
145.	PCL CO LIMITED	5251	Sears, Roebuck and Co.	\$382,030.14				\$1,096,847.01	\$1,478,877.15	PCL Co Limited	10262	Sears, Roebuck and Co.	\$382,030.14						\$1,096,847.01	\$1,478,877.15	
146.	Petoskey Plastics, Inc.	4255	Sears Holdings Corporation	\$2,291.60				\$11,962.40	\$14,254.00	Petoskey Plastics, Inc.	9255	Sears Holdings Corporation	\$2,291.60						\$11,962.40	\$14,254.00	
147.	POPE COUNTY TAX COLLECTOR	6515	Sears Holdings Corporation					\$12,205.60	\$12,205.60	POPE COUNTY TAX COLLECTOR	13240	Sears Holdings Corporation							\$12,205.60		
148.	Precision Control Systems of Chicago, Inc.	12835	Sears Holdings Corporation	\$50,592.00				\$54,524.00	\$332,516.00	Precision Control Systems of Chicago, Inc.	12906	Sears Holdings Corporation	\$50,592.00						\$54,524.00	\$332,516.00	
149.	PRIMACY INDUSTRIES LIMITED	1192	Sears Holdings Corporation	\$36,564.78					\$36,564.78	PRIMACY INDUSTRIES LIMITED	2737	Sears Holdings Corporation	\$36,564.78							\$36,564.78	
150.	Prince of Peace Enterprises Inc.	5864	Sears Holdings Corporation	\$3,362.16				\$13,872.00	\$17,234.16	Prince of Peace Enterprises Inc.	5890	Sears Holdings Corporation	\$3,362.16							\$13,872.00	\$17,234.16
151.	Promociones Coqui	6853	Sears Holdings Corporation	\$15,369.00				\$30,738.00	\$46,107.00	PROMOCIONES COQUI	6989	Sears Holdings Corporation	\$15,369.00							\$30,738.00	\$46,107.00
152.	PUEBLO COUNTY TREASURER	10787	Sears Holdings Corporation					\$58,388.46	\$58,388.46	PUEBLO COUNTY TREASURER	18250	Sears Holdings Corporation							\$58,388.46		
153.	Pueblo County Treasurer	10802	Sears Holdings Corporation					\$7,454.10	\$7,454.10	Pueblo County Treasurer	18272	Sears Holdings Corporation							\$7,454.10		
154.	Rain of Las Vegas	4456	StarWest, LLC					\$1,852.50	\$1,852.50	RAIN OF LAS VEGAS	12484	StarWest, LLC							\$1,852.50		
155.	Ranir LLC	8666	Sears Holdings Corporation	\$24,362.64				\$79,053.60	\$103,416.24	Ranir LLC	8929	Sears Holdings Corporation	\$24,362.64							\$79,053.60	\$103,416.24
156.	REED, ANGELA S	14060	Sears Holdings Corporation					\$3,902.50	\$3,902.50	REED, ANGELA S	18207	Sears Holdings Corporation							\$3,902.50		
157.	Reed, Mary	1685	Sears Holdings Corporation					\$19,384.62	\$19,384.62	Reed, Mary	11430	Sears, Roebuck and Co.							\$19,384.62		
158.	Reed, Mary	1986	Sears Holdings Corporation					\$19,384.62	\$19,384.62	REEVES, MARK	11156	Sears Holdings Corporation								\$19,384.62	
159.	REEVES, MARK	5845	Sears Holdings Corporation					\$2,724.00	\$2,724.00	REEVES, MARK	11156	Sears Holdings Corporation								\$2,724.00	
160.	RICHARDSON, ALEATHEA	9485	Sears Holdings Corporation					\$0.00	\$0.00	RICHARDSON, ALEATHEA	10645	Sears Holdings Corporation									
161.	RICHARDSON, ALEATHEA	10264	Sears Holdings Corporation					\$0.00	\$0.00	Richmix Distributors LLC	2698	Sears Holdings Corporation									
162.	Richmix Distributors LLC	2040	Sears Holdings Corporation	\$1,252.84					\$1,252.84	Richmix Distributors LLC	2698	Sears Holdings Corporation								\$1,252.84	
163.	Richmix Distributors LLC	2136	Sears Holdings Corporation	\$1,252.84					\$1,252.84	Rigby, Zoi	12145	Sears Holdings Corporation									
164.	Richmix Distributors LLC	2398	Sears Holdings Corporation	\$1,252.84					\$1,252.84	Roman, Edith	9156	Sears Holdings Corporation									
165.	RIGSBY, ZOI	5460	Sears Holdings Corporation					\$7,017.59	\$7,017.59	Rigby, Zoi	12145	Sears Holdings Corporation									
166.	Roman, Edith	8939	Sears Holdings Corporation					\$18,099.00	\$18,099.00	Roman, Edith	9156	Sears Holdings Corporation									
167.	Rosemary Assets Limited	9746	Sears Holdings Corporation	\$391,903.52					\$391,903.52	Rosemary Assets Limited	10092	Sears Holdings Corporation									
168.	Rosenthal & Rosenthal, Inc.	13188	Sears Holdings Corporation	\$551.75					\$551.75	Rosenthal & Rosenthal, Inc.	13317	Sears Holdings Corporation									
169.	Rubio, Mauricio	6969	Sears Holdings Management Corporation	\$11,113.00					\$11,113.00	Rubio, Mauricio	9957	Sears Holdings Management Corporation									
170.	Seguinot, Jaime	1516	Sears Holdings Corporation					\$2,441.25	\$2,441.25	Seguinot, Jaime	1976	Sears Holdings Corporation									
171.	Seiko Watch of America LLC	14055	Sears Operations LLC					\$415,611.61	\$415,611.61	Seiko Watch of America LLC	14069	Sears Operations LLC									
172.	Shanghai Neoint Industrial Co., Ltd	1605	Sears Holdings Corporation					\$12,474.00	\$12,474.00	Shanghai Neoint Industrial Co., Ltd	1957	Sears Holdings Corporation									
173.	Smart Direct LLC	1630	Sears Holdings Corporation	\$14,960.00					\$14,960.00	Smart Direct LLC	1828	Sears Holdings Corporation									
174.	Smart Direct LLC	1693	Kmart Corporation	\$14,960.00					\$14,960.00	Smart Direct LLC	1903	Kmart Corporation									
175.	Stanios Industrial Supply Co	2320	Sears Holdings Corporation					\$9,826.20	\$9,826.20	Stanios Industrial Supply Co	2346	Sears Holdings Corporation									
176.	Stericycle Environmental Solutions Inc	16934	Kmart Corporation	\$845,386.73				\$1,014,642.60	\$1,860,029.33	Stericycle Environmental Solutions Inc	18304	Kmart Corporation									

Claims to be Disallowed										Surviving Claims											
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177.	Stericycle Environmental Solutions, Inc.	17054	Kmart Corporation		\$845,386.73			\$1,014,642.60	\$1,860,029.33	Stericycle Environmental Solutions, Inc.	18094	Kmart Corporation						\$1,014,642.60	\$1,860,029.33		
178.	STERICYCLE ENVIRONMENTAL SOLUTIONS, INC.	17273	Kmart Corporation		\$845,386.73			\$1,014,642.60	\$1,860,029.33	Stericycle Environmental Solutions, Inc.	18094	Kmart Corporation						\$1,014,642.60	\$1,860,029.33		
179.	Stericycle Environmental Solutions, Inc.	17865	Kmart Corporation		\$845,386.73			\$1,014,642.60	\$1,860,029.33	Stericycle Environmental Solutions, Inc.	18094	Kmart Corporation						\$1,014,642.60	\$1,860,029.33		
180.	STERICYCLE ENVIRONMENTAL SOLUTIONS, INC.	17597	Sears, Roebuck and Co.		\$845,386.73			\$1,014,642.60	\$1,860,029.33	STERICYCLE ENVIRONMENTAL SOLUTIONS, INC.	17938	Sears, Roebuck and Co.						\$1,014,642.60	\$1,860,029.33		
181.	STIG JIANGSU LIGHT&TEXTILE I&E CO LTD-TEXPRO	1860	Sears, Roebuck and Co.	\$182,494.20				\$247,421.14	\$429,915.34	STIG JIANGSU LIGHT&TEXTILE I&E CO LTD-TEXPRO	2473	Sears, Roebuck and Co.						\$247,421.14	\$429,915.34		
182.	STIG JIANGSU LIGHT&TEXTILE I&E CO LTD-TEXPRO	1901	Sears, Roebuck and Co.	\$182,494.20				\$247,421.14	\$429,915.34	STIG JIANGSU LIGHT&TEXTILE I&E CO LTD-TEXPRO	2473	Sears, Roebuck and Co.						\$247,421.14	\$429,915.34		
183.	STIG JIANGSU LIGHT&TEXTILE I&E CO LTD-TEXPRO	2448	Sears, Roebuck and Co.	\$182,494.20				\$247,421.14	\$429,915.34	STIG JIANGSU LIGHT&TEXTILE I&E CO LTD-TEXPRO	2473	Sears, Roebuck and Co.						\$247,421.14	\$429,915.34		
184.	Sunny Jet Textiles Co., Ltd	1070	Sears, Roebuck and Co.	\$21,429.72				\$21,429.72	Sunny Jet Textiles Co., Ltd	1388	Sears, Roebuck and Co.	\$21,429.72						\$21,429.72			
185.	TEAL Consulting Group	11298	Sears, Roebuck and Co.					\$7,353.30		TEAL Consulting Group	14411	Sears, Roebuck and Co.						\$7,353.30			
186.	TENAGLIA & HUNT, P.A.	15496	Sears Holdings Corporation					\$42,035.66	\$26,019.95	\$68,055.61	TENAGLIA & HUNT, P.A.	17625	Sears Holdings Corporation						\$42,035.66	\$26,019.95	
187.	The Ohio Department of Taxation	8649	Sears Holdings Corporation					\$406,560.08	\$56,387.55	\$462,947.63	The Ohio Department of Taxation	8785	Sears Holdings Corporation						\$406,560.08	\$56,387.55	
188.	THOMPSON, NANCY L	5109	Sears Brands Management Corporation					\$10,648.00		\$10,648.00	THOMPSON, NANCY L	11090	Sears Holdings Management Corporation						\$10,648.00		
189.	Tomczak, David	12865	Sears Holdings Corporation			\$10,662.50			\$10,662.50	Tomczak, David	12872	Sears Holdings Corporation						\$10,662.50			
190.	Traddictivas Limited	12481	Sears Holdings Corporation	\$81,121.44					\$81,121.44	Traddictivas Limited	12493	Sears Holdings Corporation	\$81,121.44						\$81,121.44		
191.	True Value Company, L.L.C. a/k/a True Value Manufacturing	3644	Kmart Corporation	\$33,831.20				\$65,052.01	\$98,883.21	True Value Company, L.L.C. a/k/a True Value Manufacturing	3846	Kmart Corporation						\$65,052.01	\$98,883.21		
192.	True Value Company, L.L.C. a/k/a True Value Manufacturing	3646	Sears, Roebuck and Co.	\$3,810.61				\$36,583.37	\$40,393.98	True Value Company, L.L.C. a/k/a True Value Manufacturing	3908	Sears, Roebuck and Co.	\$3,810.61					\$36,583.37	\$40,393.98		
193.	Tulip Home Manufacture Co., Ltd	239	Sears Holdings Corporation	\$527,995.48				\$527,995.48		\$1,055,990.96	Tulip Home Manufacture Co., Ltd	783	Sears Holdings Corporation						\$1,055,990.96		
194.	Tulip Home Manufacture Co.,Ltd	215	Sears Holdings Corporation	\$527,995.48				\$527,995.48		\$1,055,990.96	Tulip Home Manufacture Co., Ltd	783	Sears Holdings Corporation						\$1,055,990.96		
195.	Uvalde Leader News	6825	Sears Holdings Management Corporation		\$2,278.64					\$2,278.64	Uvalde Leader News	10957	Sears Holdings Management Corporation							\$2,278.64	
196.	Via Port New York LLC	15619	Sears, Roebuck and Co.		\$500,411.73					\$500,411.73	Via Port New York LLC	16407	Sears, Roebuck and Co.							\$500,411.73	
197.	Waterford Utility Commission (W.U.C., CT)	9559	Sears Holdings Corporation					\$2,650.09		\$2,650.09	Waterford Utility Commission (W.U.C., CT)	9976	Sears Holdings Corporation						\$2,650.09		
198.	WESOKY LIMITED	12250	Sears Holdings Corporation	\$183,327.73						\$183,327.73	WESOKY LIMITED	12439	Sears Holdings Corporation	\$183,327.73						\$183,327.73	
199.	Wicked Fashions, Inc.	15228	Kmart Corporation	\$144,912.00						\$144,912.00	Wicked Fashions, Inc.	16172	Kmart Corporation	\$144,912.00						\$144,912.00	
200.	Wiedemann, Linda D	9880	Sears Holdings Corporation					\$2,567.25		\$2,567.25	Wiedemann, Linda D	13131	Sears Holdings Corporation						\$2,567.25		
201.	Winners Industry Company Limited	15654	Sears, Roebuck and Co.	\$1,726,765.83						\$1,173,318.89	\$2,900,084.72	Winners Industry Company Limited	17627	Sears, Roebuck and Co.	\$1,726,765.83					\$1,173,318.89	\$2,900,084.72
202.	Winners Industry Company Limited	15719	Kmart Corporation	\$1,205,965.44	\$0.00					\$1,253,150.92	\$2,459,116.36	Winners Industry Company Limited	16253	Kmart Corporation	\$1,205,965.44					\$1,253,150.92	\$2,459,116.36
203.	Wise Food Inc	11919	Kmart Corporation	\$13,696.92						\$27,407.39	\$41,104.31	Wise Food Inc	17768	Kmart Corporation	\$13,696.92					\$27,407.39	\$41,104.31

Claims to be Disallowed										Surviving Claims									
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204.	Wolford, Arthur	88	Sears Holdings Corporation					\$310.00	\$310.00	Wolford, Arthur	94	Sears Holdings Corporation					\$310.00	\$310.00	
205.	XIAMEN LUXINJIA IMP & EXP CO LTD	4915	Sears, Roebuck and Co.	\$148,809.52				\$315,800.94	\$464,610.46	Xiamen Luxinjia Imp & Exp Co Ltd	5932	Sears, Roebuck and Co.	\$148,809.52				\$315,800.94	\$464,610.46	
206.	Zhejiang Fansi Clothing Co. Ltd.	14897	Sears Holdings Corporation	\$740,360.48				\$595,885.92	\$1,336,246.40	Zhejiang Fansi Clothing Co. Ltd.	17537	Sears Holdings Corporation	\$740,360.48				\$595,885.92	\$1,336,246.40	
207.	ZUCKERFAN LIMITED	12444	Sears Holdings Corporation	\$73,509.91					\$73,509.91	ZUCKERFAN LIMITED	12485	Sears Holdings Corporation	\$73,509.91					\$73,509.91	